



12 Criteria

Turlock Unified School District Teacher Induction for Clear Credential

By:

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Turlock Unified School District's

12 Criteria

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In order to access a webpage dedicated to TUSD Induction Accreditation, you must go to the following page: <https://turlockusd-ca.schoolloop.com/accreditation> **This is not a public website in order to get to it. Therefore, the link will be sent to all stakeholders.

Criterion	Manner in Which TUSD Meets Criterion
Criterion 1: Responsibility and Authority	
<p>Institutions seeking Initial Institutional Approval must: a) Identify the position within the organizational structure that is responsible for ongoing oversight of all educator preparation programs offered by the entity including educator preparation programs offered by extension divisions. b) Identify the individual who will coordinate each educator preparation program sponsored by the entity. Provide a description of the reporting relationship between this person(s) and (a) above. If a reporting relationship is indirect, describe the levels of authority and responsibility for each educator preparation program. c) Provide an organizational chart for the institution as well as the division(s) within the institution responsible for the oversight of educator preparation programs; include any parent organization, outside organization(s), or partner(s) who will be involved in the oversight of the educator preparation unit and/or responsible for program delivery. d) Provide policies to ensure that duties regarding credential recommendations are not delegated to persons other than employees of the Commission approved institution. e) Provide assurance that individuals identified as responsible for credential recommendations will participate in Commission training related to the recommendation process.</p>	<p>a) Ongoing oversight of the TUSD Induction program is three-fold. First, the Coordinator of Professional Development and Induction, Denise Duewell, will oversee the Turlock Unified School District Induction Program. Next, a second level of oversight is the Director of Curriculum and Instruction, Shellie Santos, with the Assistant Superintendent of Educational Services, Heidi Lawler, overseeing that position and subsequent programs.</p> <p>b) The Coordinator of Professional Development and Induction will coordinate the programs offered by the district. The coordinator will report to the Director of Curriculum and Instruction as well as to the Assistant Superintendent of Educational Services.</p> <p>c) The Turlock Unified School District is organized as follows: Induction candidates report to their mentors who report to the Coordinator of Professional Development and Induction for support and concerns. The coordinator then reports directly to the Director of Curriculum and Instruction for the second-level of support. From that point, the director reports to the Assistant Superintendent of Educational Services unless an issue directly involves the Office of Human Resources. d) The Superintendent of Turlock Unified School District guarantees that duties regarding credential recommendations are performed only by employees of the Turlock Unified School District in the Offices of Curriculum and Instruction and Human Resources.</p> <p>e) Turlock Unified School District assures that the individuals in the designated roles responsible for credential recommendation will take part in the Commission training related to the recommendation process. *This training takes place in October.</p>
Criterion 2: Mission and Vision	
<p>To be granted initial institutional accreditation, an institution must: a) Provide its mission and vision related to educator preparation. b) Confirm that the mission and vision will be published on the website and in institutional</p>	<p>a) Mission The mission of the Turlock Unified School District Induction Program is to ensure intensive individualized support and assistance for each new teacher with the dual goal of</p>

documents provided to candidates.	<p>increasing teacher retention and improving the success of all students. The program will promote the development of a growth mindset in new teachers by working collaboratively with a mentor through inquiry and data analysis to assist new teachers in designing differentiated lessons to accommodate the cultural, linguistic, socio-economic and academic diversity of TUSD's student population.</p> <p>Vision</p> <p>The vision of the Turlock Unified School District Induction Program is for every student to have a highly qualified teacher who is dedicated to life-long learning and committed to growing professionally, implementing strategically, reflecting continually, collaborating respectfully, and differentiating accordingly while establishing and providing a safe, inclusive, fair and equitable learning environment that will promote citizenship and successfully prepare students for college and career.</p> <p>b) Both the mission and vision statements will be provided on the Induction website, in the Induction handbook, and on the Induction brochure given to incoming new teachers.</p>
Criterion 3: Lawful Practices	
To be granted initial institutional accreditation, a program of professional preparation must be proposed and operated by an entity that makes all personnel decisions without unlawful discrimination. The entity must provide written policy as verification that decisions regarding the admission, retention or graduation of students, and all personnel decisions regarding the employment, retention or promotion of employees are made without unlawful discrimination.	Turlock Unified School District is an entity that makes all personnel decisions without unlawful discrimination. Attached is written policy as verification that decisions regarding the admission, retention or graduation of students, and all personnel decisions regarding the employment, retention or promotion of employees are made without unlawful discrimination.
Criterion 4: Commission Assurances and Compliance	
To be granted Initial Institutional Approval, the initial program proposal must include the following assurances: a) That there will be compliance with all preconditions required for the initial program(s) the institution would like to propose (General and program specific	<p>a) Turlock Unified School District complies with all preconditions required for the General Education Induction program we are proposing.</p> <p>b) Turlock Unified School District provides assurance that all required reports to the</p>

<p>preconditions for proposed programs must accompany this document) b) Provide assurance that all required reports to the Commission including but not limited to data reports and accreditation documents, will be submitted by the Commission approved entity for all educator preparation programs offered including extension divisions. c) That the sponsor will cooperate in an evaluation of the program by an external team or a monitoring of the program by a Commission staff member. d) That the sponsor will participate fully in the Commission's accreditation system and adhere to submission timelines. e) That once a candidate is accepted and enrolled in the educator preparation program, the sponsor must offer the approved program, meeting the adopted standards, until the candidate; i. Completes the program; ii. . Withdraws from the program; iii. Is dropped from the program; iv. Is admitted to another approved program to complete the requirements, with minimal disruption, for the authorization in the event the program closes. In this event, an individual transition plan would need to be developed with each candidate.</p>	<p>Commission including but not limited to data reports and accreditation documents, will be submitted for all educator preparation programs offered including extension divisions.</p> <p>c) Turlock Unified School District will cooperate in an evaluation of the program by an external team or a monitoring of the program by a Commission staff member.</p> <p>d) Turlock Unified School District guarantees its full participation in the Commission's accreditation system and adherence to submission timelines.</p> <p>e) Once a candidate is accepted and enrolled in the TUSD Induction Program, we will offer the approved program, meeting the adopted standards, until the candidate:</p> <ul style="list-style-type: none"> i. Completes the program; ii. Withdraws from the program; iii. Is dropped from the program; iv. *Is admitted to another approved program to complete the requirements, with minimal disruption, for the authorization in the event the program closes. In this event, an individual transition plan would need to be developed with each candidate. <p>*In the event that TUSD must discontinue its Induction Program, candidates will complete the program as follows: Incoming new hires will begin and complete induction through the Stanislaus County Office of Education, as will those candidates who are utilizing the Early Completion Option (ECO). Current candidates who complete year 1 will remain with Turlock Unified School District Induction in order to complete year 2.</p>
<p>Criterion 5: Requests for Data</p>	
<p>An institution seeking Initial Institutional Approval must identify a qualified officer responsible for reporting and responding to all requests from the Commission within the specified timeframes for data including, but not limited to: a) program enrollments b) program completers c) examination results d) state and federal reporting e) candidate competence f) organizational effectiveness data g) other data as</p>	<p>Turlock Unified School District designates the Coordinator of Professional Development and Induction as the qualified officer responsible for reporting and responding to all requests from the Commission within the specified timeframes for data including, but not limited to:</p> <ul style="list-style-type: none"> a) program enrollments b) program completers c) examination results (CSTP

indicated by the Commission.	<p>observations/evaluations)</p> <p>d) state and federal reporting</p> <p>e) candidate competence</p> <p>f) organizational effectiveness data through surveys and written responses</p> <p>g) other data as indicated by the Commission.</p>
Criterion 6: Veracity in all Claims and Documentation Submitted	
To be granted Initial Institution Approval, the institutional leadership (Dean or Superintendent) must positively affirm the veracity of all statements and documentation submitted to the Commission. Evidence of a lack of veracity is cause for denial of initial institutional accreditation	The Superintendent of Turlock Unified School District positively affirms the veracity of all statements and documentation submitted to the Commission. In addition, the District understands that a lack of veracity is cause for denial of initial institutional accreditation.
Criterion 7: Grievance Process	
To be granted Initial Institution Approval, the sponsor must a) Provide a clearly delineated grievance process for candidates and applicants. b) Demonstrate that information pertaining to the grievance process is accessible to all candidates and applicants. c) Provide documentation that candidates have been informed of the grievance process and that the process has been followed.	<p>a) The Turlock Unified School District Grievance Process is as follows:</p> <ol style="list-style-type: none"> 1. Eligibility: If new teachers are denied eligibility, they are encouraged to speak with the Coordinator of Professional Development and Induction. At that meeting, the new teacher will be informed of the criteria that must be met in order to participate in induction. <ul style="list-style-type: none"> o The new teacher must possess or have applied for a general education credential (SB 2042) and receive the credential within the first sixty days of the school year. After that time, the teacher will be asked to wait until the following year for induction. o At this meeting the new teacher will be given a document to sign, stating that he/she has been advised of the policy. 2. Candidate Work: Satisfactory completion of work is based on a rubric for each eFACT module, including the ILP, evidence, and reflections. <ul style="list-style-type: none"> o All eFACT work is read and evaluated by one person who is not a mentor for that particular candidate. o If the candidate earns an unsatisfactory score on more than one assignment in the eFACT, then the work will go on to a second reader. <ul style="list-style-type: none"> o If the candidate again scores unsatisfactorily on more than one assignment, the work will be passed to the Induction

	<p>Coordinator and a member of the appeals committee who will then read the work and set up an appointment with the candidate. An incomplete assignment will result in immediate review by the Induction Coordinator and the appeals committee member for possible appointment and resubmission. ¶ At this appointment, the coordinator, the committee member, and the candidate will work together to set goals and devise a timeline for resubmitting the incomplete sections of work. This time frame will not exceed four months, and it must be noted that the next steps in induction cannot begin until the prior year's work is complete (i.e. Year 2 may not begin before Year 1 work is complete). Also, as per eligibility requirements, if the work is not complete within the first 60 days of the school year, the candidate will be required to wait until the following school year to finish Year 2. ¶ During this appointment, the candidate and the team may determine that a series of observations might be beneficial.</p> <p>¶ If the candidate is unable to complete the assignments in the agreed-upon time frame, not to exceed four months, the work will carry over into the new school year with a substitute assignment and new time frame given. Again, it must be noted that the next steps in induction cannot begin until the prior year's work is complete (i.e. Year 2 may not begin before Year 1 work is complete). Also, as per eligibility requirements, if the work is not complete within the first 60 days of the school year, the candidate will be required to wait until the following school year to finish Year 2. ¶ The end-of-program interview will not be scheduled until all pieces of the FACT have been satisfactorily completed. If a candidate disagrees with being asked to</p>
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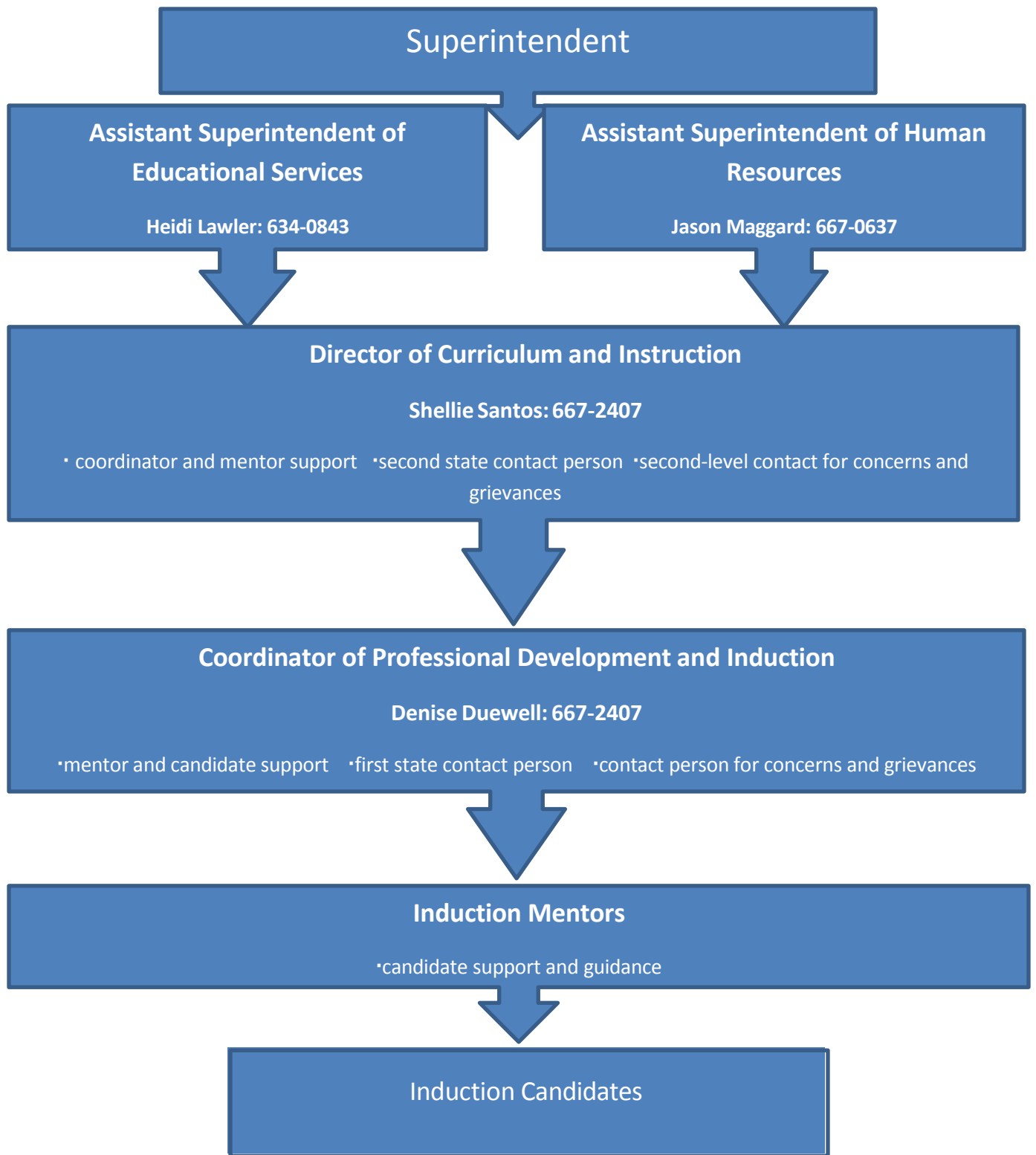
	<p>repeat a section prior to Year 2 or prior to the end-of- program interview and recommendation for a Clear credential, the candidate may appeal the decision. o In order to appeal, the teacher must write a letter to the Director of Curriculum and Instruction stating that he/she wishes to appeal the specific decision.</p> <p>o Along with the written notice of appeal, the teacher must supply a copy of the document notifying the candidate of the Induction program decision and evidence the candidate wishes to supply in order to dispute the decision. o Once the director has the notice of appeal and the evidence from the candidate, the director will meet with the Induction Coordinator and the Appeals Committee to set a date and time for a “hearing.” o The candidate will be notified of a “hearing” by both telephone and written notice This hearing is an opportunity for the candidate to verbally state his/her position, supply evidence, and bring a representative. o When a final determination has been made, the candidate will be notified in writing.</p> <p>3. Candidate Recommendation: After the candidate has submitted his/her work and passed that portion, all Year 2 and ECO candidates are required to take part in an exit interview. This interview is designed to demonstrate teacher competence and growth throughout the time spent in the program. Members of the Induction Advisory Council are on the interview panel. The rubrics for the interview are in the appendix and the topics are as follows: o Describe a standards-based lesson you have taught: o Explain how you structure learning opportunities and support that make the curriculum engaging, comprehensible, and challenging for special population students, including English Learners, students with disabilities, and those who will benefit from enrichment. o The implementation of Positive Behavior Intervention and Supports is one of our district initiatives. Explain what Positive Behavior strategies you employ in your classroom. o Describe an area in which you have grown over the last two years. What has helped you to grow and strengthen your skills in this area? o Teachers are always learning and developing</p>
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	<p>their craft. Describe a goal you have for your classroom/teaching. If the candidate does not successfully complete the interview, a second opportunity to interview with the Induction Coordinator and Director of Curriculum and Instruction is arranged. At the end of the interview, the candidate will be made aware of any other information that needs to be submitted.</p> <p>b) All information related to the Grievance Process is available on the TUSD Induction Website and in the handbook given to all candidates and can be found under the heading, "Appeals Process." c) As part of the Induction Candidate MOU, candidates will sign that they have received the handbook and the grievance process has been reviewed with them. d) *The Appeals Committee is made up of Induction Advisory Council members and district instructional coach who is not currently a mentor.</p>
Criterion 8: Communication and Information	
<p>To be granted Initial Institution Approval, the sponsor must provide a plan for communicating and informing the public about the institution and the educator preparation programs. The plan must demonstrate that a) The institution will create and maintain a website that includes information about the institution and all approved educator preparation programs. The website must be easily accessible to the public and must not require login information (access codes/password) in order to obtain basic information about the institution's programs and requirements as listed in (b). b) The institution will make public information about its mission, governance and administration, admission procedures, and information about all Commission approved educator preparation programs. c) Information will be made available through various means of communication including but not limited to website, institutional catalog, and admission material.</p>	<p>a) The Turlock Unified School District will provide a link on the district website to our Induction webpage with information for the public, mentors, candidates, and all other interested parties.</p> <p>⇒The plan for keeping stakeholders, including members of the public, informed is three-fold. First, a link on the Turlock Unified School District website under an "Induction" tab will be provided. On this website will appear the mission & vision statements as well as an explanation of the induction process and requirements. This is also where accreditation updates and enrollment/completer information will be. *It is important to note that we have provided you with an induction accreditation page, which will become part of our Induction website. However, right now, we must provide the following in order to access it because it is not a public website: https://turlockusd-ca.schoolloop.com/accreditation.</p> <p>The second manner in which stakeholders will be kept apprised is through quarterly</p>

	<p>presentations at board meetings. These began occurring in October of 2015 in order to demonstrate the work being done to earn accreditation for an induction program. The presentations are scheduled on monthly timelines submitted to Superintendent Trevethan and given to the Board.</p> <p>Finally, TUSD puts out monthly district updates to all stakeholders. Each month a few schools and several programs are highlighted. This is another way to ensure the public knows what is occurring within the induction program. The Coordinator of Professional Development and Induction along with clerical assistance will be responsible for writing and submitting these to Janet Schollenberg.</p> <p>b) The TUSD Induction Program Mission and Vision statements are available in handbook form, brochure form, as well as on the Induction webpage.</p> <p>c) All information is available through the webpage, a brochure, and the TUSD Induction Candidate Handbook. As stated above, it will also be available through Board updates and the publications specialist.</p>
Criterion 9: Student Records Management, Access, and Security	
<p>To be granted Initial Institution Approval, the sponsor must demonstrate that it will maintain and retain student records. Institutions seeking Initial Institutional Approval will provide verification that a) Candidates will have access to and be provided with transcripts and/or other documents for the purpose of verifying academic units and program completion. b) All candidate records will be maintained at the main institutional site or central location (paper or digital copies). c) Records will be kept securely in locked cabinets or on a secure server located in a room not accessible by the public.</p>	<p>Turlock Unified School District will maintain and retain the records of candidates in the TUSD Induction Program.</p> <p>a) Candidates will have access to their own documents for the purpose of verifying academic units and program completion. This access will be two-fold in that to verify academic units candidates must go to the Office of Human Resources. In order to verify completion of induction, candidates may seek their records from the Coordinator of Professional Development and Induction; such records are both uploaded to a district server and kept in locked cabinets in the Office of Curriculum and Instruction. For the same purpose, candidates have access to their records on Inductionsupport.com.</p>

	<p>b) All candidate records are maintained via paper copies in the Office of Curriculum and Instruction in locked files that are stored in the office of the Coordinator of Professional Development and Induction.</p> <p>c) Records will be kept securely in locked cabinets. Computerized records are kept in the district server, which is in a locked room without public access.</p>
Criterion 10: History of Prior Experience and Effectiveness in Educator Preparation	
<p>Institutions seeking Initial Institutional Approval must have sponsored an educator preparation program leading to licensure, or participated as a partner in any educator preparation programs and/or programs focused on K-12 public education and provide history related to that experience. CTC staff reserve the right to conduct Google/Nexus searches regarding the institution, governing board and administration. Institutions must submit:</p> <p>a) History related to its prior experience preparing, training and supporting educators within California or in other states.</p> <p>b) A list of all states and/or countries in which the institution is currently operating and the status of the institution's approval in each of those locations.</p> <p>c) Retention and completion data in educator preparation programs or other programs when educator preparation data are not available.</p> <p>d) Proof of third party notification enlisting comments to be sent to: IIA@ctc.ca.gov.</p>	<p>a) Turlock Unified School District currently participates as a member of the Stanislaus County Office of Education's Induction Program. In so doing, TUSD sends mentors and candidates through the consortium's monthly seminars and follows the plans and rules of the consortium. In between the seminars, the district provides professional development to new teachers that focuses on the initiatives particular to our district.</p> <p>Because TUSD has never believed in "one and done" professional development, we weave our PD throughout the year in order to build capacity for our teachers. Therefore, they receive training, have time to implement, practice, reflect, receive feedback, and apply the feedback to enhance a particular skill or technique before we supply further training to build upon those skills. Our goal is to assist our teachers in becoming the best they can be while supplying them with the professional development they need. Such development includes, but is not limited to Common Core State Standards, Sheltered Instruction Observation Protocol (SIOP), Positive Behavior Intervention Strategies (PBIS), technology implementation, as well as Professional Learning Communities (PLCs).</p> <p>b) The Stanislaus County Office of Education operates its program only in the state of California.</p> <p>c) This data is not currently available to us; however, history indicates that</p>

	<p>approximately 100% of our Year 2 candidates have been recommended for their Clear credentials.</p> <p>d) This information can be found on the TUSD Induction Accreditation page. Attached is a sample e-mail to stakeholders.</p>
Criterion 11: Capacity and Resources	
<p>To be granted Initial Institution Approval, an institution must submit a Capacity and Resources plan providing evidence about how it will sustain the educator preparation program(s) through a 2 – 3 year provisional approval (if granted) at a minimum. An institution's Capacity and Resource plan must include: a) Copy of the most recent audited budget for the institution. b) A proposed operational budget for the educational unit. c) Information about instructional and support personnel for the educational unit. d) Evidence of K-12 partnerships for the purposes of providing fieldwork. e) Information about facilities and/or digital learning platforms. f) A plan to teach out candidates if, for some reason, the institution is unable to continue providing educator preparation program(s).</p>	<p>a) The Turlock Unified School District's Induction Program is provided for in the district Local Control Accountability Plan (LCAP). Attached you will find pages from the current LCAP, and the most-recent audit</p> <p>b) a proposed operational budget for the unit and the last district audit.</p> <p>c) The instructional personnel for our unit will be teachers from our schools as well as district instructional coaches who will serve as mentors. These mentor teachers will be chosen through an application process.</p> <p>d) TUSD partners with CSU Stanislaus to provide advanced teacher education classes on its campuses, as well as partnering with SCOE in order to provide our teachers with professional development in NGSS and other standards based information.</p> <p>e) The learning platform TUSD will use is Inductionsupport.com</p> <p>If TUSD is unable to continue providing an educator preparation program, TUSD will teach out Year 2 candidates by completing their current program. All Year 1 and ECOs will be placed in the Stanislaus County Office of Education Induction Program.</p>
Criterion 12: Disclosure	
<p>Institutions must disclose: a) Information regarding the proposed delivery model (online, in person, hybrid, etc.) b) All locations of the proposed educator preparation programs including satellite campuses. c) Any outside organizations (those individuals not formally employed by the institution seeking Initial Institutional Approval) that will be providing any direct educational services as all or part of the proposed programs.</p>	<p>a) The Turlock Unified School District Induction Program delivery model will be an in-person delivery model with extra support coming from online tutorials.</p> <p>b) All locations will be within the Turlock Unified School District with most taking place at the Professional Develop Center.</p> <p>c) For the first year or two, participants from outside districts will not be attending the TUSD program.</p>



The Turlock Unified School District Induction Program is organized as follows: Induction candidates report to their mentors who then report to the Coordinator of Professional Development and Induction. The coordinator reports directly to the Director of Curriculum and Instruction. From that point, the Director reports to the Assistant Superintendent of Educational Services unless an issue directly involves the Office of Human Resources. The Superintendent of Turlock Unified School District oversees all.



Turlock Unified School District

Learning Today...Leading Tomorrow

Dana Salles Trevethan
Superintendent

P.O. Box 819013 • Turlock, CA 95381-9013 • Ph. (209) 667-0633 • Fax (209) 667-6520

April 26, 2016

Commission Members:

The Turlock Unified School District (TUSD) is committed to hiring and retaining highly qualified teachers. The District recognizes the critical role a teacher induction program plays in retaining highly qualified educators; therefore, along with the Board of Trustees, I approve the sponsorship of the (TUSD) Induction Program.

Following a needs analysis, it has become clear that such a program is necessary in Turlock in order to address the specific needs of Turlock teachers requiring induction such as tying induction learning to district initiatives and programs, as well as deepening beginning teacher learning and enhancing classroom practice. The Board of Trustees, along with a committee of parents, teachers, administrators, and community members, consider these needs so great that the program has become a requirement in the district's Local Control Accountability Plan (LCAP). It was with these needs in mind that my predecessor, Dr. Sonny DaMarto, signed the Intent to Apply for Initial Institutional Approval in August of 2014.

In addition to sponsoring the Turlock Unified Teachers Induction Program, I verify that each candidate accepted by the program will be enrolled until the candidate completes the program, withdraws from the program, is dropped from the program based on established criteria, or is admitted to another approved program. In the event the program closes, an individual transition plan will be developed for each candidate.


Finally, upon examination of the preconditions and standards, and acting in my capacity as Superintendent, I affirm the veracity of all statements and documentation submitted to the Commission and understand that evidence found for a lack of accuracy would be cause for denial of initial institutional accreditation or for stipulations from the Committee on Accreditation.

If you have questions or concerns, please feel free to contact me.


Sincerely,


Dana Salles Trevethan


WHO


 New teachers who hold a California Preliminary Credential

How Do I Enroll?

 Complete the Induction Intake/ Credential Evaluation form.

 Attend an Induction Orientation meeting.

 Learn more about the program and what it has to offer.

 Complete the Candidate Agreement (found on the program website)

Contact Information

TUSD INDUCTION: OFFICE OF CURRICULUM AND INSTRUCTION

1461 Lyons Ave., Turlock, CA 95380

MAIN OFFICE: (209) 667-2407

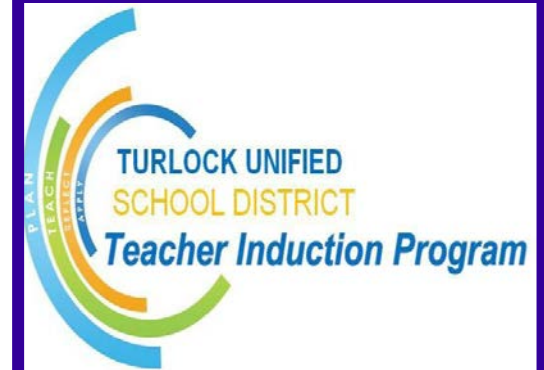
PROGRAM COORDINATOR:
(209) 667-2407, x405

Denise Duewell—dduewell@turlock.k12.ca.us

HUMAN RESOURCES TECHNICIAN:
(209) 667-0637

Marilyn McMurphy—
mmcmurphy@turlock.k12.ca.us

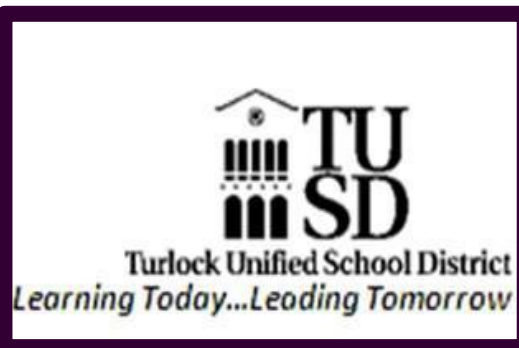
Turlock Unified School District Induction Program



Mission and Vision

The **Mission** of the Turlock Unified School District Induction Program is to ensure intensive individualized support and assistance for each new teacher with the dual goal of increasing teacher retention and improving the success of all students. The program will promote the development of a growth mindset in new teachers by working collaboratively with a mentor through inquiry and data analysis to assist new teachers in designing differentiated lessons to accommodate the cultural, linguistic, socio-economic and academic diversity of their student population.

The **Vision** of the Turlock Unified School District Induction Program is for every student to have a highly qualified teacher who is dedicated to life-long learning and committed to growing professionally, implementing strategically, reflecting continually, collaborating respectfully, and differentiating accordingly while providing a safe, inclusive, fair and equitable learning environment that will promote citizenship and successfully prepare them for college and career.



Induction

Why?

Clear Credential:

Earn a Clear Credential for your Multiple Subject and/or Single Subject General Education Preliminary Credential. The state of California requires that all preliminary credential holders clear their credentials through induction.

Program Cost

Earn your Clear Credential at NO cost to you!

Induction Requirements

Mentor:

You will work with an experienced TUSD mentor teacher /Instructional Coach:

- ✎ District Instructional Coach/or Mentor
- ✎ On-going support and resources
- ✎ Monthly observations

Induction Requirements, Con't

Attendance:

Required to earn Clear Credential!

- ✎ Orientation
- ✎ Monthly meetings
- ✎ Weekly communication & meetings with mentor
- ✎ Determine two year Induction Learning Plan (Your goals for the two-year program)

F.A.C.T.:

Formative Assessment for California Teachers process:

- ✎ Module A: Context for Teaching
- ✎ Module B: Assessment of Teaching
- ✎ Module C: Inquiry
- ✎ Module D: Summary of Teaching
- ✎ Module E: Self-Assessment

Exit Interview:

- ✎ Meet with members of the Induction Advisory Council to answer interview questions and to share evidence of meeting your ILP goal.

Orientation

✎ **Meet your Mentor**

✎ **Register with our current learning management system.**

✎ **Make connections with other new teachers in our district.**

✎ **Discover the requirements for earning your CLEAR CREDENTIAL**

✎ **Determine whether or not you are qualified for the Early Completion Option (ECO):**

✎ **Two years as teacher of record.**

✎ **Three rigorous positive evaluations**

✎ **Letter of recommendation from current Administrator**

✎ **Personal statement as to why you should be considered for ECO.**

Turlock Unified School District Induction
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Turlock, CA 95380
Tel209-667-2407
Fax 209 – 656-1643

INDUCTION CANDIDATE HANDBOOK

2017

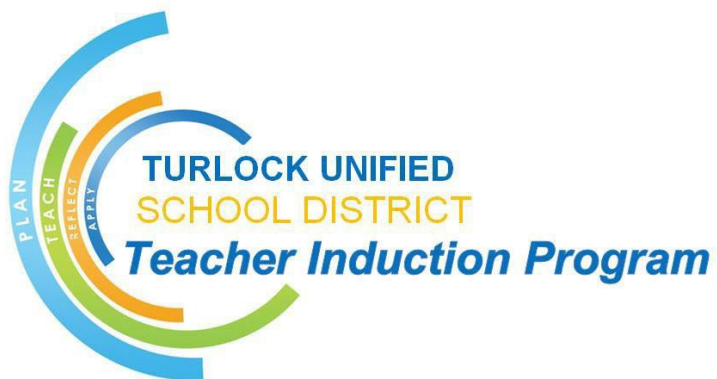


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NOTICE(S) OF NON-DISCRIMINATION

INDUCTION NON-DISCRIMINATION

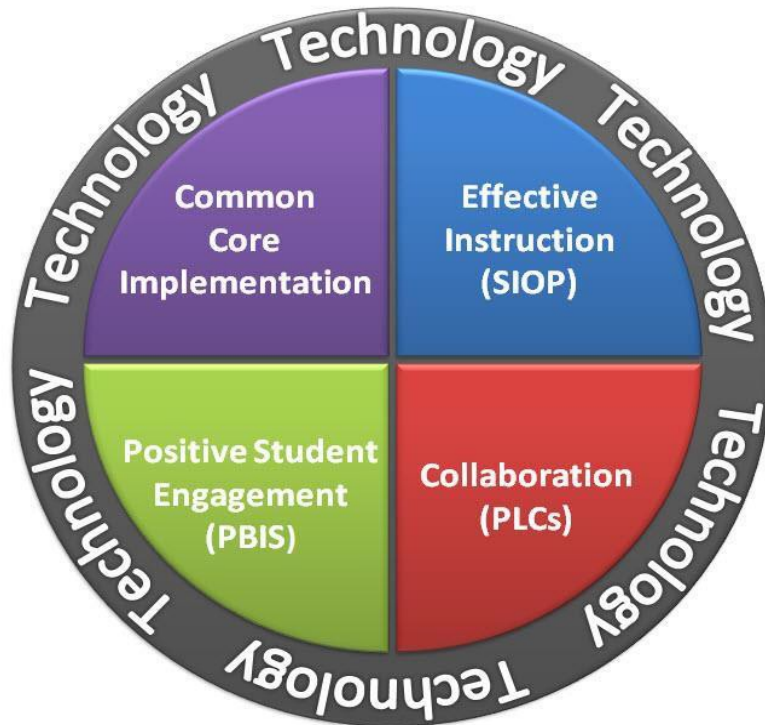
The Turlock Unified School District Induction Program adheres to the District Notice of Non-Discrimination:

Turlock Unified School District prohibits discrimination, harassment, intimidation and bullying in educational programs, activities, or employment on the basis of actual or perceived ancestry, age, color, disability, gender identity, gender expression, nationality, race or ethnicity, religion, sex, sexual orientation, parental, pregnancy, family or marital status, or association with a person or a group with one or more of these actual or perceived characteristics. TUSD requires that school personnel take immediate steps to intervene when it is safe to do so and when he or she witnesses an act of discrimination, harassment, intimidation, or bullying.

El Distrito Escolar Unificado de Turlock prohíbe la discriminación, el hostigamiento, la intimidación y el acoso en los programas educativos, actividades o el empleo sobre la base de la ascendencia real o percibida, edad, color, discapacidad, identidad de género, expresión de género, la nacionalidad, la raza o el origen étnico, la religión, el sexo, orientación sexual, los padres, el embarazo, la familia o el estado civil, o asociación con una persona o un grupo con una o más de estas características reales o percibidas. TUSD requiere que el personal escolar tome medidas inmediatas para intervenir cuando sea seguro hacerlo y cuando él o ella es testigo de un acto de discriminación, hostigamiento, intimidación o acoso.

WELCOME

Welcome to the Turlock Unified School District Induction Program! We are happy you have joined our team. Whether you are new to the profession or new to TUSD, our department strives to provide you with personalized levels of support needed to assist you as you enhance your teaching practice. Remember - research continues to show that quality teachers have the biggest impact on a child's education.



MISSION AND VISION STATEMENTS

The **Mission** of the Turlock Unified School District Induction Program is to ensure intensive individualized support and assistance for each new teacher with the dual goal of increasing teacher retention and improving the success of all students. The program will promote the development of a growth mindset in new teachers by working collaboratively with a mentor through inquiry and data analysis to assist new teachers in designing differentiated lessons to accommodate the cultural, linguistic, socio-economic and academic diversity of their student population.

The **Vision** of the Turlock Unified School District Induction Program is for every student to have a highly qualified teacher who is dedicated to life-long learning and committed to growing professionally, implementing strategically, reflecting continually, collaborating respectfully, and differentiating accordingly while providing a safe, inclusive, fair and equitable learning environment that will promote citizenship and successfully prepare them for college and career.

ADMISSION REQUIREMENTS

In order to be admitted into the Turlock Unified School District Induction Program, a teacher must be employed by TUSD and meet the following requirements:

- Possess one of the following California preliminary credentials:
 - ❖ Multiple Subject
 - ❖ Single Subject

Or

- Possess a preliminary credential from out of state:
 - ❖ Multiple Subject
 - ❖ Single Subject

Or

- Possess a clear credential from another state that does not offer an English Learner authorization:
 - ❖ Multiple Subject
 - ❖ Single Subject

GENERAL INFORMATION ABOUT TUSD INDUCTION

The Turlock Unified School District (TUSD) Induction Program is a two-year job-embedded professional learning experience that incorporates a purposeful, logically sequenced structure of extended preparation and professional learning opportunities. Critical to meeting the needs of all TK-12 students is the development and retention of quality teachers. The TUSD Induction Program will ensure the successful transition of preliminary credentialed teachers to their first teaching assignment. It fulfills the requirements for the California Clear Multiple and Single Subject Credentials.

Candidate support will begin by using a bridging document to transition from a pre-service teacher preparation program to first teaching assignment. The bridging document provides instructional personnel, especially mentors, with background knowledge of the candidate in order to tailor initial support from the onset of the working relationship. Thereafter, the California Standards for the Teaching Profession (CSTP) will provide the foundational structure for the ongoing work in Induction.

The TUSD Induction Program will utilize the Formative Assessment for California Teachers (FACT) System as its base structure for the preparation of new teacher candidates. Additionally, Turlock Unified School District and the Educational Services Team, made up of the Coordinator of Induction, the Director of Curriculum and Instruction, the TUSD Instructional Coaches, and the Assistant Superintendent of Educational Services, will provide meaningful professional development, seminar trainings, and on-site support for the effective implementation of research-based instruction as well as for the work to be completed through FACT.

Induction candidates enter their first teaching assignment with a wealth of knowledge in myriad perspectives: area of concentration, child development, and teaching methodology. Preliminary credentialed teachers are prepared to build and extend their capacity. There are four modules in the

FACT system that are designed to be completed side by side with a qualified and trained mentor. The mentor guides, observes, and provides evidence of classroom practices based on the foci of the modules. The mentor coaches the candidate using reflective conversations to analyze the lessons taught and the student-generated work. Also, because first-year teaching can be overwhelming and a little scary, the mentor provides “just in time” support for candidates faced with difficult decisions, first-time conversations with parents, classroom management issues, report card questions, or simply being emotionally drained.

Within the first 60 days of induction, candidates, their mentors, and their principals sit down to discuss and craft an Individualized Learning Plan (ILP), which acts as the focus for the candidate’s time in induction. The ILP includes the candidate’s goals for professional growth, including goals for successfully employing district initiatives and for meeting each of the California Standards of the Teaching Profession (CSTPs). In the **Context for Teaching & Learning module**, teachers collect information about their students, their school, their district and their community in order to best meet the needs of their students. Year 1 candidates participate in an observation related to establishing effective procedures in the classroom to help them determine and set effective procedures. The module, **Assessment of Teaching & Learning** is designed to support teachers in bridging the acquired skills of a teacher preparation program with the job- embedded activities of the Induction program. In this module Year 2 and ECO candidates observe colleagues in areas related to as various CSTPs and analyze the information in relation to their own professional growth. Next, during the module **Inquiry into Teaching & Learning**, the candidate and mentor sit down to reflect and discuss where the candidate is with the CSTPs, and they revise the ILP as necessary or desirable. Thereafter, self-reflection and subsequent activities follow with the intention of improving teacher practice. In this module, all candidates participate in observations of colleagues that will provide them with discussion and reflection topics. Finally, **Summary of Teaching & Learning** is the module dedicated to reviewing the work completed in the previous modules. In this module, participating teachers examine the teaching practices that had the most impact on students and make plans to continue the work in the following year. This provides another opportunity for possible revisions to the ILP.

Candidates and their mentors will attend monthly meetings/events. Because attendance is mandatory, a variety of dates will be set up to ensure that all candidates and their mentors can attend. The TUSD Induction Coordinator will oversee the purposeful and logical organization of events necessary for the successful implementation of the Induction Program.

GENERAL SCHEDULE OF DUE DATES & COLLECTIONS

August = MOU, Triad Conversation, ILP draft, Intro to Continuum of Teaching Practice (COP)

September = Module A assignments, observations, COP

October = Module B assignments, observations, COP

December = Triad 2, review/rewrite ILP, **Modules A & B are due for assessment**

January – March = Module C assignments

April – May = Module D assignments, Triad 3

May = **Modules C and D due for assessment**, Exit Interviews

APPEALS PROCESSES

1. Mentors:

If candidates and mentors are unable to work collaboratively, there is a process to follow to try to remedy the situation and/or change mentors.

- Either the mentor or the candidate should notify the Induction Coordinator.
- The coordinator will meet with the candidate and/or with the mentor to discuss possible issues.
 - During the meeting, notes are taken, and the group will brainstorm ways to resolve the issues. Every attempt is made to correct the issues between the pair; however, if a change is necessary, it will be made by the Induction Coordinator in a timely manner.
 - Both the candidate and mentor sign the notes from the meeting and the notes are filed with the candidate's records in the Induction office.
- The request for a change must be made by either the candidate or the mentor on the *Guidelines for Mentor and Candidate Reassignment* form.
- This change will be made by assigning a support provider from another site or by requesting a teacher at the candidate's site to take on this role.

2. Eligibility:

If new teachers are denied eligibility, they are encouraged to speak with the Coordinator of Professional Development and Induction. At that meeting, the new teacher will be informed of the criteria that must be met in order to participate in induction.

- The new teacher must possess or have applied for a general education credential (SB 2042) and receive the credential within the first sixty days of the school year. After that time, the teacher will be asked to wait until the following year for induction.
- At this meeting the new teacher will be given a document to sign, stating that he/she has been advised of the policy.

3. Candidate Work:

Satisfactory completion of work is based on a rubric for each eFACT module, including the ILP, evidence, and reflections.

- All eFACT work is read and evaluated by one person who is not a mentor for that particular candidate.
- If the candidate earns an unsatisfactory score on more than one assignment in the eFACT, then the work will go on to a second reader.
- If the candidate again scores unsatisfactorily on more than one assignment, the work will be passed to the Induction Coordinator and a member of the appeals committee who will then read the work and set up an appointment with the candidate. An incomplete assignment will result in immediate review by the Induction Coordinator and the appeals committee member for possible appointment and resubmission.
 - At this appointment, the coordinator, the committee member, and the candidate will work together to set goals and devise a timeline for resubmitting the incomplete sections of work. This time frame will not exceed four months, and it must be noted that the next steps in induction cannot begin until the prior year's work is complete (i.e. Year 2 may not begin before Year 1 work is complete). Also, as per eligibility requirements, if the work is not complete within the first 60 days of the school year, the candidate will be required to wait until the following school year to finish Year 2.
 - During this appointment, the candidate and the team may determine that a series of observations might be beneficial.
 - If the candidate is unable to complete the assignments in the agreed-upon time frame, not to exceed four months, the work will carry over into the new school year with a substitute assignment and new time frame given. Again, it must be noted that the next steps in induction cannot begin until the prior year's work is complete (i.e. Year 2 may not begin before Year 1 work is complete). Also, as per eligibility requirements, if the work is not complete within the first 60 days of the school year, the candidate will be required to wait until the following school year to finish Year 2.
 - The end-of-program interview will not be scheduled until all pieces of the FACT have been satisfactorily completed.

If a candidate disagrees with being asked to repeat a section prior to Year 2 or prior to the end-of-program interview and recommendation for a Clear credential, the candidate may appeal the decision.

- In order to appeal, the teacher must write a letter to the Director of Curriculum and Instruction stating that he/she wishes to appeal the specific decision.
- Along with the written notice of appeal, the teacher must supply a copy of the document notifying the candidate of the Induction program decision and evidence the candidate wishes to supply in order to dispute the decision.
- Once the director has the notice of appeal and the evidence from the candidate, the director will meet with the Induction Coordinator and the Appeals Committee to set a date and time for a “hearing.”
- The candidate will be notified of a “hearing” by both telephone and written notice. This hearing is an opportunity for the candidate to verbally state his/her position, supply evidence, and bring a representative.
- When a final determination has been made, the candidate will be notified in writing.

4. Candidate Recommendation:

After the candidate has submitted his/her work and passed that portion, all Year 2 and ECO candidates are required to take part in an exit interview. This interview is designed to demonstrate teacher competence and growth throughout the time spent in the program. Members of the Induction Advisory Council are on the interview panel. The rubrics for the interview are in the appendix and the topics are as follows:

- Describe a standards-based lesson you have taught:
- Explain how you structure learning opportunities and support that make the curriculum engaging, comprehensible, and challenging for special population students, including English Learners, students with disabilities, and those who will benefit from enrichment.
- The implementation of Positive Behavior Intervention and Supports is one of our district initiatives. Explain what Positive Behavior strategies you employ in your classroom.
- Describe an area in which you have grown over the last two years. What has helped you to grow and strengthen your skills in this area?
- Teachers are always learning and developing their craft. Describe a goal you have for your classroom/teaching.

If the candidate does not successfully complete the interview, a second opportunity to interview with the Induction Coordinator and Director of Curriculum and Instruction is arranged. At the end of the interview, the candidate will be made aware of any other information that needs to be submitted.

*The Appeals Committee is made up of Induction Advisory Council members and a district instructional coach who is not currently a mentor.

CLEAR CREDENTIAL RECOMMENDATIONS

Participating teachers earn the induction program's recommendation for a Clear Credential by submitting documentation to verify completion of the program's requirements. To do so, a candidate has the responsibility of:

- providing verification that the district has informed him/her about:
 - state and federal reporting requirements relating to child abuse and neglect.
 - the adopted program for the teaching and support of English language learners.
 - providing verification that he or she has collaborated with caregivers, classroom teachers, special education teachers and support persons for the transition of a special education student to the least restrictive environment,
 - building an electronic formative assessment portfolio (eFACT) for each year of the program that houses all of the completed entries required,
 - submitting the completed eFACT at the end of year one and two,
 - procuring current student data for his or her students and analyzing it as part of eFACT entries,
 - providing evidence of the use of available technology which includes:
 - using technological resources,
 - using technology to assess, plan and deliver instruction so all students can learn,
 - demonstrates awareness around privacy, security and safety.
 - participating in a credential clearing interview with member(s) of the Induction Advisory Council.
 - providing the Induction Program Coordinator with up-to-date information regarding current address, phone number, teaching assignment, and any changes in surname.
- *All information EXCEPT surname can be changed by the candidate in his/her InductionSupport.com account. Changes to surname MUST be emailed to dduewell@turlock.k12.ca.us.

Once a candidate has completed all of the requirements for the Induction Program, staff will send an application for the Clear Credential and instructions to the candidate. The candidate is responsible for returning the forms to the Induction Coordinator. An online recommendation will be made on behalf of the teacher by the Induction staff to the California Commission on Teacher Credentialing (CCTC) for the Clear Credential. **It is the responsibility of the**

candidate to correctly complete and submit the application for the Clear Credential to program staff in a timely manner.

*Until a candidate has successfully cleared a credential, he/she may be held accountable for any additional requirements the California Commission on Teacher Credentialing adds.

EARLY COMPLETION OPTION

Underlying Philosophy: There are some teachers who have had years of successful teaching experience outside of California and others who have earned their preliminary credential through an intern certificate program. Because participation in intern programs ensures candidates support in their content area/grade level along with professional development, they are often well-suited for an Early Completion Option (ECO). This option is available to better serve *experienced* and *exceptional* teachers.

For the purposes of identification, exceptional shall be defined by 1) administrative evaluations that label the teacher's overall performance as meeting or exceeding standards and 2) a letter of recommendation from the candidate's current administrator.

Eligibility Requirements for Candidates:

1. Hold a Preliminary General Education Multiple or Single Subject credential or a Level 1 or preliminary Education Specialist credential.
2. Be currently employed as the teacher of record.
3. Document a minimum of two years prior teaching experience as the teacher of record.
4. Submit authenticated performance evaluations (meeting or exceeding standards) from two prior years of teaching.
5. Submit a letter of recommendation from current site administrator supporting candidate readiness and participation in the ECO.
6. Meet with Induction Coordinator to discuss the option.

Early Completion Option Requirements:

Candidate must do the following:

- Complete the electronic Formative Assessment for California Teachers with all Components, including Year 1 and ECO.
- Complete verifications throughout the year.
- Earn a passing score on the electronic Formative Assessment for California Teachers.
- Pass the Exit Interview

OTHER IMPORTANT IDEAS AND REMINDERS

The program keeps a Completion Checklist on file and updates it regularly. The program will communicate with candidates about their completion status. The State of California has many Induction Programs, each of which addresses the completion requirements in a unique way, taking advantage of its local resources and professional development opportunities. Should a teacher who has not yet completed induction take a teaching position in a district outside of the TUSD Induction Program, he or she may encounter different and/or additional completion requirements. TUSD Induction Programs will provide verification of the requirements completed with this program upon request by 1) either the participating teacher or 2) the current induction program. This verification will guide the personnel of the receiving induction program in regard to determining which of its completion requirements may already be met through participation in this program. However, it should be noted that the receiving induction program will be responsible for recommending a candidate for his or her Clear Credential and, therefore, determines the requirements for completion for the transferring teacher candidate.

Important Reminders

1. Completion of the TUSD Induction Program is the responsibility of the candidate.
2. The candidate who does not complete the TUSD Induction Program as required by the language on the face of his/her preliminary credential, cannot be recommended for a Clear Credential and may lose his or her license to teach in California.
3. The requirements outlined in this document to complete the TUSD Induction Program are specific to this program. The candidate who transfers to another induction program must meet the requirements specific to that program.

Leave of Absence from TUSD Induction

Taking a leave of absence (maternity, medical, etc.) from Induction requires the candidate to contact the mentor and the coordinator. Based upon what point this occurs in the year and the duration of the leave, the Coordinator can then best determine whether makeup would be allowed, or if completing all or part of the Induction year in the next fiscal year would be most appropriate.




FISCAL SUSTAINABILITY

Through the LCAP, the Office of Professional Development and English Learner Programs (PDELP), the Office of Fiscal Services, and the Office of Human Resources will provide the material, physical, and fiscal support to ensure the program is aligned to district initiatives and is addressing the needs of candidates. This will be monitored through the district LCAP. All references to the LCAP and Induction can be found on the TUSD website under the LCAP webpages.

Contact Information

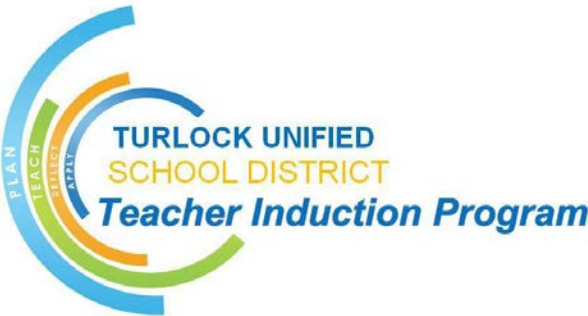
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NAME TITLE	NAME TITLE	NAME TITLE
		
Tel [Telephone] Fax [Fax] [EmailAddress]	Tel [Telephone] Fax [Fax] [EmailAddress]	Tel [Telephone] Fax [Fax] [EmailAddress]

Company Information

Turlock Unified School District Induction
1461 Lyons Ave.
Turlock, CA 95380
Tel209-667-2407
Fax 209 – 656-1643
[Website]



Nondiscrimination In District Programs And Activities

◀ [Previous](#) | [Next](#) ▶

The Board of Trustees is committed to providing equal opportunity for all individuals in education. District programs, activities, and practices shall be free from discrimination based on race, color, ancestry, national origin, ethnic group identification, age, religion, marital or parental status, physical or mental disability, sex, sexual orientation, gender, gender identity or expression, or genetic information; the perception of one or more of such characteristics; or association with a person or group with one or more of these actual or perceived characteristics.

(cf. [4030](#) - Nondiscrimination in Employment)

(cf. [4032](#) - Reasonable Accommodation)

(cf. [4033](#) - Lactation Accommodation)

(cf. [4119.11/4219.11/4319.11](#) - Sexual Harassment)

(cf. [4161.8/4261.8/4361.8](#) - Family Care and Medical Leave)

(cf. [5131.2](#) - Bullying)

(cf. [5145.3](#) - Nondiscrimination/Harassment)

(cf. [5145.7](#) - Sexual Harassment)

(cf. [5146](#) - Married/Pregnant/Parenting Students)

(cf. [6145.2](#) - Athletic Competition)

(cf. [6164.4](#) - Identification and Evaluation of Individuals for Special Education)

(cf. [6164.6](#) - Identification and Education Under Section 504)

(cf. [6178](#) - Career Technical Education)

(cf. [6200](#) - Adult Education)

Annually, the Superintendent or designee shall review district programs and activities to ensure the removal of any barrier that may unlawfully prevent an individual or group in any of the protected categories stated above from accessing district programs and activities, including the use of facilities. He/she shall take prompt, reasonable actions to remove any identified barrier. The Superintendent or designee shall report his/her findings and recommendations to the Board after each review.

(cf. [1330](#) - Use of Facilities)

Pursuant to 34 CFR [104.8](#) and 34 CFR [106.9](#), the Superintendent or designee shall notify students, parents/guardians, employees, employee organizations, applicants for admission and employment, and sources of referral for applicants about the district's policy on nondiscrimination and related complaint procedures. Such notification shall be included in each announcement, bulletin, catalog, handbook, application form, or other materials distributed to these groups.

(cf. [1312.3](#) - Uniform Complaint Procedures)

(cf. [4031](#) - Complaints Concerning Discrimination in Employment)

(cf. [4112.9/4212.9/4312.9](#) - Employee Notifications)

(cf. [5145.6](#) - Parental Notifications)

The district's nondiscrimination policy and related informational materials shall be published in a format that parents/guardians can understand. In addition, when 15 percent or more of a school's students speak a single primary language other than English, those materials shall be translated into that other language.

Access for Individuals with Disabilities

District programs and facilities, viewed in their entirety, shall be in compliance with the Americans with Disabilities Act and any implementing standards and/or regulations.

(cf. [6163.2](#) - Animals At School)

(cf. [7110](#) - Facilities Master Plan)

(cf. [7111](#) - Evaluating Existing Buildings)

The Superintendent or designee shall ensure that the district provides appropriate auxiliary aids and services when necessary to afford individuals with disabilities equal opportunity to participate in or enjoy the benefits of a service, program, or activity. These aids and services may include, but are not limited to, qualified interpreters or readers, assistive listening devices, notetakers, written materials, taped text, and Braille or large print materials.

(cf. [6020](#) - Parent Involvement)

Individuals with disabilities shall notify the Superintendent or principal if they have a disability that requires special assistance or services. Reasonable notification should be given prior to the school-sponsored function, program, or meeting.

(cf. [9320](#) - Meetings and Notices)

(cf. [9322](#) - Agenda/Meeting Materials)

Legal Reference:

EDUCATION CODE (Please

the following two pages.)

[200-262.4](#) Prohibition of discrimination

[48985](#) Notices to parents in language other than English

[51007](#) Legislative intent: state policy

GOVERNMENT CODE

[11000](#) Definitions

[11135](#) Nondiscrimination in programs or activities funded by state

[11138](#) Rules and regulations

[12900-12996](#) Fair Employment and Housing Act

[54953.2](#) Brown Act compliance with Americans with Disabilities Act

PENAL CODE

[422.55](#) Definition of hate crime

[422.6](#) Interference with constitutional right or privilege

CODE OF REGULATIONS, TITLE 5

[4600-4687](#) Uniform complaint procedures

[4900-4965](#) Nondiscrimination in elementary and secondary education programs

UNITED STATES CODE, TITLE 20

[1400-1482](#) Individuals with Disabilities in Education Act

[1681-1688](#) Discrimination based on sex or blindness, Title IX

[2301-2415](#) Carl D. Perkins Vocational and Applied Technology Act

[6311](#) State plans

[6312](#) Local education agency plans

UNITED STATES CODE, TITLE 29

[794](#) Section 504 of the Rehabilitation Act of 1973

UNITED STATES CODE, TITLE 42

[2000d-2000d-7](#) Title VI, Civil Rights Act of 1964

2000e-2000e-17 Title VII, Civil Rights Act of 1964 as amended

2000h-2000h-6 Title IX

12101-12213 Americans with Disabilities Act

CODE OF FEDERAL REGULATIONS, TITLE 28

[35.101-35.190](#) Americans with Disabilities Act

[36.303](#) Auxiliary aids and services

CODE OF FEDERAL REGULATIONS, TITLE 34

[100.1-100.13](#) Nondiscrimination in federal programs, effectuating Title VI

[104.1-104.39](#) Section 504 of the Rehabilitation Act of 1973

[106.1-106.61](#) Discrimination on the basis of sex, effectuating Title IX, especially:

[106.9](#) Dissemination of policy

Management Resources:

CSBA PUBLICATIONS

Providing a Safe, Nondiscriminatory School Environment for Transgender and Gender-Nonconforming Students, Policy Brief, February 2014

Interim Guidance Regarding Transgender Students, Privacy, and Facilities, September 27, 2013

Safe Schools: Strategies for Governing Boards to Ensure Student Success, 2011

U.S. DEPARTMENT OF EDUCATION, OFFICE FOR CIVIL RIGHTS PUBLICATIONS

Notice of Non-Discrimination, January 1999

Protecting Students from Harassment and Hate Crime, January 1999

Nondiscrimination in Employment Practices in Education, August 1991

U.S. DEPARTMENT OF JUSTICE PUBLICATIONS

2010 ADA Standards for Accessible Design, September 2010

WEB SITES

Preconditions for Commission-Approved Induction Program

General Institutional Preconditions for All Preparation Programs	
Preconditions	Narrative Describing How TUSD Meets the Precondition—
<p>(1) Accreditation and Academic Credit. To be granted initial institutional accreditation or continuing accreditation by the Committee on Accreditation, the program(s) must be proposed and operated by:</p> <p>(a) Institutions of higher education: a college or university that (i) is fully accredited by the Western Association of Schools and Colleges or another of the six regional accrediting associations, and (ii) grants baccalaureate academic credit or post baccalaureate academic credit, or both and (iii) an institution approved to offer educator preparation in California must notify the Commission within 30 days if its regional accreditation status changes. (This provision does not apply to professional preparation programs offered by school districts or other sponsors.</p>	<p>1a: This provision does not apply to Turlock Unified School District because it is not an institution of higher education. Turlock Unified is seeking initial approval of an Induction Program as a Local Education Agency. The Turlock Induction Program will offer post baccalaureate academic credit through an accredited university.</p>
<p>(b) School districts or other non-regionally accredited entities: the Superintendent or CEO of the district or entity shall submit verification of the governing board's approval of sponsorship of the program. The agreement to sponsor a program must include verification of the following:</p> <p>Once a candidate is accepted and enrolls in an educator preparation program, the sponsor must offer the approved program, meeting the adopted standards, until the candidate:</p> <p>i. completes the program; ii. withdraws from</p>	<p>1b: The previous Turlock Unified School District (TUSD) Superintendent, Dr. Sonny DaMarto, signed the Initial Intent to Apply and it is on file with the California Commission on Teacher Credentialing, Teacher Preparation Program. The Superintendent has approved sponsorship of the Induction Program. Additionally, current TUSD Superintendent, Dana Salles Trevethan has approved sponsorship of the Induction Program. She has verified that each candidate accepted by the program will be enrolled until the candidate:</p> <ul style="list-style-type: none"> - completes the program as demonstrated by submission and approval of the Formative Assessment binder for each of the required two years of the program. - withdraws from the program - is dropped from the program on the basis of established criteria. - is admitted to another approved program to complete the requirements, with minimal disruption, for the authorization in the event the program closes. An individual transition plan will be developed with each candidate. Hyperlink Dana's letter.

the program; iii. is dropped from the program based on established criteria; or iv. is admitted to another approved program to complete the requirements, with minimal disruption, for the authorization in the event the program closes. In this event, an individual transition plan would need to be developed with each candidate.	<p>*Page from LCAP is hyperlinked to demonstrate Board approval. N:\Special Programs\Common Folder\BTSA\Denise-Induction\Pg 22 from LCFF Regulations and LCAP TUSD - FINAL DRAFT.pdf Supt Letter to Commission for Pre.doc</p> <p>In the event that TUSD must discontinue its Induction Program, candidates will complete the program as follows: -Incoming new hires will begin and complete induction through the Stanislaus County --Office of Education, as will those candidates who are utilizing the Early Completion Option (ECO). Current candidates who complete year 1 will remain with Turlock Unified School District Induction in order to complete year 2.</p>
(2) Responsibility and Authority. To be granted initial institutional accreditation or continuing accreditation by the Committee on Accreditation, the entity shall provide the following information:	
(a) Identify the position within the organizational structure that is responsible for ongoing oversight of all educator preparation programs offered by the entity (including educator preparation programs offered by an extension division, if any).	a) 2a: Ongoing oversight of the TUSD Induction program is three-fold. First, the Coordinator of Professional Development and Induction, Denise Duewell, will oversee the Turlock Unified School District Induction Program. Next, a second level of oversight is the Director of Curriculum and Instruction, Shellie Santos, with the Assistant Superintendent of Educational Services, Heidi Lawler, overseeing that position and subsequent programs. Hyperlink the organizational chart.
(b) Provide a description of the reporting relationship between the position described in (a) and the individual(s) who coordinate each educator preparation program offered by the entity. If a reporting relationship is indirect, describe the levels of authority and responsibility for each educator preparation program.	2b: The daily operations of the Turlock Unified School District Induction Program will be the responsibility of the Induction Program Coordinator. The Induction Program Coordinator will be responsible for articulating and implementing the TUSD Induction Program as established by the Preconditions, the Common Standards and the Program Standards. The Induction Program Coordinator will work directly under the supervision of the Director of Professional Development and English Learner Programs (PDELP) to ensure that the TUSD Induction Program will be implemented effectively and will offer new teachers a quality, comprehensive two-year experience based on the California Standards for the Teaching Profession, (CSTP). Furthermore, the Induction Program Coordinator will work directly with the Office of Curriculum and Instruction and the Office of Human Resources (HR) to offer Participating Teachers (PT) professional development opportunities commensurate with Induction Program standards and TUSD educational initiatives. The Induction Program Coordinator, Denise Duewell, was hired by TUSD on July 20, 2015. N:\Special Programs\Common Folder\BTSA\Denise-Induction\Our Program General info (syllabus, intent to apply)\Organizational Chart1 TUSD Induction (2).docx
(3) Discrimination. To be granted initial institutional accreditation or continuing accreditation by the Committee on Accreditation, a program of professional	The Turlock Unified School District Induction Program is operated by the Office of Superintendent which makes all personnel decisions without consideration of differences due to gender or other constitutionally or legally prohibited considerations. These decisions include decisions regarding the admission, retention, or graduation of candidates, and decisions regarding the employment, retention or promotion of employees. Induction Committee

preparation must be proposed and operated by an entity that makes all personnel decisions without unlawful discrimination. These decisions include decisions regarding the admission, retention or graduation of students, and decisions regarding the employment, retention or promotion of employees.	members have reviewed the TUSD Board Policy and determined it to be in line with the standard. N:\Special Programs\Common Folder\BTSA\BTSA TUSD\Board Policies\BP 0410 Nondiscrimination in district programs.docx
(4) Commission Assurances. To be granted initial institutional accreditation or continuing accreditation by the Committee on Accreditation, the program proposal must:	
(a) demonstrate that the program will fulfill all of the applicable standards of program quality and effectiveness that have been adopted by the Commission,	The Turlock Unified School District Induction Program ensures that the program will fulfill all of the applicable standards of program quality and effectiveness that have been adopted by the commission. Specifically, the TUSD Induction Program will be guided by the Preconditions, Common Standards and Program Standards.
(b) assure that the sponsor will cooperate in an evaluation of the program by an external team or a monitoring of the program by a Commission staff member, and	The Turlock Unified School District Induction program will cooperate with an evaluation of the program by an external team or a monitoring of the program by a Commission staff member.
(c) assure that the sponsor will participate fully in the Commission's accreditation system.	The Turlock Unified School District Induction program will ensure full participation in the Commission's accreditation system. *Please see attached letter from the Superintendent. It is attached above and below.
(5) Prior to Program Approval. To be granted initial program accreditation or continuing accreditation by the Committee on Accreditation, the entity must confirm that there are program-specific Preconditions that must be met including preconditions for initial program approval (Demonstration of Need and Practitioner Participation in Program Design).	The Turlock Unified School District has submitted* a response for all ten General Preconditions for initial institutional approval as well as all preconditions required for program approval including the four program specific preconditions and the 11 General Education (MS/SS) Induction program preconditions. *is submitting
(6) Requests for Data. To be granted initial institutional accreditation or continuing accreditation by the Committee on Accreditation, the entity must identify a qualified officer responsible for reporting and responding to all requests from the Commission for data including, but not limited	Turlock Unified School District designates the Coordinator of Professional Development and Induction as the qualified officer responsible for reporting and responding to all requests from the Commission within the specified timeframes for data including, but not limited to: a) program enrollments b) program completers c) examination results (CSTP observations/evaluations) d) state and federal reporting e) candidate competence f) organizational effectiveness data through surveys and written responses

<p>to, program enrollments, program completers, examination results, and state and federal reporting within the time limits specified by the Commission.</p>	<p>g) other data as indicated by the Commission</p>
<p>(7) Veracity in all Claims and Documentation Submitted. To be granted initial institutional accreditation or continuing accreditation by the Committee on Accreditation, the entity must positively affirm the veracity of all statements and documentation submitted to the Commission. Evidence of a lack of veracity is cause for denial of initial institutional accreditation or for stipulations from the Committee on Accreditation.</p>	<p>The Superintendent of the Turlock Unified School District positively affirms the veracity of all statements and documentation submitted to the Commission. It is understood that a lack of veracity is cause for denial of initial institutional accreditation or for stipulations from the Committee on Accreditation. Supt Letter to Commission for Pre.doc</p>
<p>(8) Grievance Process. To be granted initial institutional accreditation or continuing accreditation by the Committee on Accreditation, the sponsor must have a clearly delineated grievance process for candidates and applicants. The grievance process information must be accessible to all candidates and applicants and the institution must be prepared to provide documentation that the candidate has been informed of the grievance process and that the process has been followed.</p>	<p>Turlock Unified School District has a grievance process for and accessible to all candidates and applicants. Documentation will be provided that all candidates have been informed of and follow the grievance process. Preconditions information Pg1-3.pdf</p> <p>Below is the Grievance Process strictly for Induction:</p> <p>a) The Turlock Unified School District Grievance Process is as follows:</p> <ol style="list-style-type: none"> 1. Eligibility: If new teachers are denied eligibility, they are encouraged to speak with the Coordinator of Professional Development and Induction. At that meeting, the new teacher will be informed of the criteria that must be met in order to participate in induction. <ul style="list-style-type: none"> o The new teacher must possess or have applied for a general education credential (SB 2042) and receive the credential within the first sixty days of the school year. After that time, the teacher will be asked to wait until the following year for induction. o At this meeting the new teacher will be given a document to sign, stating that he/she has been advised of the policy. 2. Candidate Work: Satisfactory completion of work is based on a rubric for each eFACT module, including the ILP, evidence, and reflections.

	<ul style="list-style-type: none"> ○ All eFACT work is read and evaluated by one person who is not a mentor for that particular candidate. ○ If the candidate earns an unsatisfactory score on more than one assignment in the eFACT, then the work will go on to a second reader. ○ If the candidate again scores unsatisfactorily on more than one assignment, the work will be passed to the Induction Coordinator and a member of the appeals committee who will then read the work and set up an appointment with the candidate. An incomplete assignment will result in immediate review by the Induction Coordinator and the appeals committee member for possible appointment and resubmission. <ul style="list-style-type: none"> • At this appointment, the coordinator, the committee member, and the candidate will work together to set goals and devise a timeline for resubmitting the incomplete sections of work. This time frame will not exceed four months, and it must be noted that the next steps in induction cannot begin until the prior year's work is complete (i.e. Year 2 may not begin before Year 1 work is complete). Also, as per eligibility requirements, if the work is not complete within the first 60 days of the school year, the candidate will be required to wait until the following school year to finish Year 2. • During this appointment, the candidate and the team may determine that a series of observations might be beneficial. • If the candidate is unable to complete the assignments in the agreed-upon time frame, not to exceed four months, the work will carry over into the new school year with a substitute assignment and new time frame given. Again, it must be noted that the next steps in induction cannot begin until the prior year's work is complete (i.e. Year 2 may not begin before Year 1 work is complete). Also, as per eligibility requirements, if the work is not complete within the first 60 days of the school year, the candidate will be required to wait until the following school year to finish Year 2. • The end-of-program interview will not be scheduled until all pieces of the FACT have been satisfactorily completed. <p>If a candidate disagrees with being asked to repeat a section prior to Year 2 or prior to the end-of-program interview and recommendation for a Clear credential, the candidate may appeal the decision.</p> <ul style="list-style-type: none"> ○ In order to appeal, the teacher must write a letter to the Director of Curriculum and Instruction stating that he/she wishes to appeal the specific decision. ○ Along with the written notice of appeal, the teacher must supply a copy of the document notifying the
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	<p>candidate of the Induction program decision <u>and</u> evidence the candidate wishes to supply in order to dispute the decision.</p> <ul style="list-style-type: none"> ○ Once the director has the notice of appeal and the evidence from the candidate, the director will meet with the Induction Coordinator and the Appeals Committee to set a date and time for a “hearing.” ○ The candidate will be notified of a “hearing” by both telephone and written notice This hearing is an opportunity for the candidate to verbally state his/her position, supply evidence, and bring a representative. ○ When a final determination has been made, the candidate will be notified in writing. <p>3. Candidate Recommendation:</p> <p>After the candidate has submitted his/her work and passed that portion, all Year 2 and ECO candidates are required to take part in an exit interview. This interview is designed to demonstrate teacher competence and growth throughout the time spent in the program. Members of the Induction Advisory Council are on the interview panel. The rubrics for the interview are in the appendix and the topics are as follows:</p> <ul style="list-style-type: none"> ○ Describe a standards-based lesson you have taught: ○ Explain how you structure learning opportunities and support that make the curriculum engaging, comprehensible, and challenging for special population students, including English Learners, students with disabilities, and those who will benefit from enrichment. ○ The implementation of Positive Behavior Intervention and Supports is one of our district initiatives. Explain what Positive Behavior strategies you employ in your classroom. ○ Describe an area in which you have grown over the last two years. What has helped you to grow and strengthen your skills in this area? ○ Teachers are always learning and developing their craft. Describe a goal you have for your classroom/teaching. <p>If the candidate does not successfully complete the interview, a second opportunity to interview with the Induction Coordinator and Director of Curriculum and Instruction is arranged. At the end of the interview, the candidate will be made aware of any other information that needs to be submitted.</p> <ul style="list-style-type: none"> b) All information related to the Grievance Process is available on the TUSD Induction Website and in the handbook given to all candidates and can be found under the heading, “Appeals Process.” c) As part of the Induction Candidate MOU, candidates will sign that they have received the handbook and the grievance process has been reviewed with them. <p>*The Appeals Committee is made up of Induction Advisory Council members and district instructional coach who is not currently a mentor.</p>
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<p>(9) Faculty and Instructional Personnel Participation. All faculty and instructional personnel who regularly teach one or more courses in an educator preparation program leading to a credential, shall actively participate in the public school system at least once every three academic years, appropriate to their credential area. Faculty who are not in the Department, School or College of Education are exempt from this requirement. <i>Reference: Education Code Section 44227.5 (a) and (b).</i></p>	<p>The Turlock Unified School District does not have faculty or instructional personnel who are in the <i>Department, School or College of Education</i> and is, therefore, exempt from this requirement per Education Code Section 44227.5 (a) and (b).</p>
<p>(10) Program and Candidate Specific Preconditions. An institution which operates an approved preparation program shall meet all program specific preconditions, including:</p>	
<p>Require applicants for program admission to take the California Basic Educational Skills Test (CBEST) or have satisfied the Basic Skills Requirement (BSR).</p>	<p>The Turlock Unified School District ensures that prior to admission in the TUSD Induction Program, the candidate must have met all state requirements for the Preliminary Credential, including taking the California Basic Educational Skills Test (CBEST) or the Basic Skills Requirement (BSR). Preconditions Preliminary Offer of Employment Information 5.pdf</p>
<p>Not allow a candidate to participate in public school-based field activities until the candidate obtains a Certificate of Clearance from the Commission.</p>	<p>The Turlock Unified School District ensures that all candidates who participate in public school-based field activities will not begin service without a thorough background check and a Certificate of Clearance from the Commission. <i>See above Offer of Employment.</i></p>
<p>Program Specific Preconditions</p>	
<p>Specific Preconditions</p>	<p>Narrative Describing How TUSD Meets the Specific Precondition—</p>
<p>(1) Demonstration of Need. To be granted initial program accreditation by the Committee on Accreditation, the program proposal must include a demonstration of the need for the program in the region in which it will operate. Such a demonstration must include, but need not be limited to, assurance by a sample of</p>	<p>Currently, Forty-four new teachers from Turlock Unified School District participate in the Stanislaus County Office of Education Induction Program. TUSD seeks approval of its own Induction Program in order to best meet the needs of new teacher hires; thereby, meeting the needs of our student population. Specifically, the TUSD Induction Program will effectively maximize teachers' time and will provide professional development based on the Induction Program Standards and TUSD educational initiatives. Over the past five years, TUSD has had an average of forty-three participating teachers and future projections indicate this trend will continue.</p>

<p>school administrators that one or more school districts will, during the foreseeable future, hire or assign additional personnel to serve in the credential category.</p>	<p>A district-sponsored Induction Program will facilitate the scheduling of events and trainings; in addition, TUSD will continue to maintain fiscal responsibility. Additional personnel including an induction program coordinator, lead support provider, support providers, clerical staff and trainers will be hired as needed. *Induction Coordinator was hired on July 20, 2015.</p> <p>N:\Special Programs\Common Folder\BTSA\BTSA TUSD\TUSD Induction Hyperlinks\Chart showing years 1 and 2 Participants for five years.docx</p>
<p>(2) Practitioners' Participation in Program Design. To be granted initial program accreditation by the Committee on Accreditation, the program proposal must include verification that practitioners in the credential category have participated actively in the design and development of the program's philosophical orientation, educational goals, and content emphases.</p>	<p>The TUSD Induction Program ensures that practitioners of the program have been actively involved in the design and development of the program's philosophical orientation, educational goals, and content emphases. Meetings to discuss and provide input have been and will continue to be offered throughout the year and recommendations based on the Induction Program standards are considered and implemented to address the ongoing improvement efforts necessitated by the participating teachers.</p> <p>N:\Special Programs\Common Folder\BTSA\Denise-Induction\TUSD Induction Committee 3.27.15.doc</p> <p>N:\Special Programs\Common Folder\BTSA\Denise-Induction\SP Meetings\Induction SP mtg 4-11-14.doc</p> <p>N:\Special Programs\Common Folder\BTSA\Denise-Induction\Advisory Council\First Induction Advisory Council Meeting 8-31.docx</p>
<p>(3) Basic Skills Requirement. In each program of professional preparation, applicants for program admission shall be required to take the California Basic Educational Skills Test (CBEST) or have satisfied the Basic Skills Requirement (BSR). The institution shall use the CBEST results to ensure that, upon admission, each candidate receives appropriate academic assistance necessary to pass the examination. <i>Reference: Education Code Sections 44252 (f) and 44225 (n).</i></p>	<p>The Turlock Unified School District ensures that prior to admission in the Induction Program, the candidate must have met all state and legal requirements for the Preliminary Credential, including taking the California Basic Educational Skills Test (CBEST) or the Basic Skills Requirement (BSR). For out of state candidates, the Office of Human Resources and/or designees will advise and assist candidates in this area, verifying that all appropriate requirements are in place.</p> <p><i>reference: Education Code Sections 44252 (f) and 44225 (n).</i></p>

<p>(4) Certificate of Clearance. An entity that operates a program of professional preparation shall not allow a candidate to <i>participate in school-based field experiences</i> until the candidate obtains a Certificate of Clearance from the Commission that verifies the candidate's personal identification, unless the individual has already completed the fingerprint and character identification process and has been issued a valid document by the Commission. <i>Reference: Education Code Section 44320 (d).</i></p>	<p>The Turlock Unified School District ensures that all candidates that participate in public school-based field activities will first obtain a Certificate of Clearance from the Commission that verifies the candidate's personal identification, unless the individual has already completed the fingerprint and character identification process and has been issued a valid document by the Commission.</p> <p><i>These will utilize the same evidence from 9,10 above.</i></p>
<p><i>The following ADDITIONAL Preconditions apply to all institutions applying to the Commission for approval to offer a General Education (Multiple and Single Subject) Induction program. Institutions must respond to the 10 General Institutional Preconditions, the 4 Program Specific Preconditions as well as these additional 6 preconditions.</i></p>	
<p>1. Each Induction program must be designed to provide a two-year, individualized, job-embedded system of mentoring, support and professional learning that begins in the teacher's first year of teaching.</p>	<p>The Turlock Unified School District (TUSD) Induction Program is a two-year job-embedded professional learning experience that incorporates a purposeful, logically sequenced structure of extended preparation and professional learning opportunities critical to meeting the needs of all P-12 students is the development and retention of quality teachers. The TUSD Induction Program will ensure the successful transition of preliminary credentialed teachers to their first teaching assignment. It fulfills the requirements for the California Clear Multiple and Single Subject Credentials. <i>(Hyperlink brochure and handbook)</i></p>
<p>2. The Induction program must identify and assign a mentor to each participating teacher within the first 30 days of the participant's enrollment in the program, matching the mentor and participating teacher according to grade level and/or subject area, as appropriate to the participant's employment.</p>	<p>The Turlock Unified School District will assign a qualified mentor to each participating teacher within the first 30 days of the participant's enrollment in the program. Mentors and participating teachers will be matched according to grade level and/or subject area as appropriate to the participant's employment.</p> <p><i>(Hyperlink brochure)</i></p>
<p>3. Each Induction program must assure that each participating teacher receives</p>	<p>TUSD assures that each participating teacher has <i>at least</i> one hour per week of interactions with mentor to review assignments, discuss issues, lesson plan, etc. Such interactions include paperwork, regular meetings, and the "just in</p>

not less than one hour per week of individualized support/mentoring coordinated and/or provided by the mentor.	time” support necessary to keep our best teachers in the profession. Mentors keep track of these interactions on a log and submit the log monthly for coordinator review. (Hyperlink log)
4. Goals for each participating teacher must be developed within the context of the Individual Learning Plan (ILP) within the first 60 days of the teacher’s enrollment in the program.	The individualized learning plan (ILP) will address the candidate’s goals in relation to the California Standards for the Teaching Profession and the ILP will provide the road map for candidates’ Induction. Within the ILP, professional learning and support opportunities will be identified for each candidate to practice and refine effective teaching practices for all students through focused cycles of inquiry. (Hyperlink ILP form)
5. The Individualized Learning Plan must be designed and implemented solely for the growth and development of the participating teacher and not for evaluation for employment purposes.	Although the ILP is created with input from the principal, the ILP is implemented for the sole purpose of the growth and development of the participating teacher. It is at no time used for evaluation for employment purposes. At the time of the triad conversation, the principal or principal designee signs a page to indicate that the ILP cannot be used for evaluation for employment. (Hyperlink Triad form)
6. An Induction program sponsor must make available and must advise participants of an Early Completion Option for “experienced and exceptional” candidates who meet the program’s established criteria.	<p>The Turlock Unified School District Induction Program will make available and advise candidates of an Early Completion Option (ECO) for those candidates who demonstrate experience and exceptional teaching practices based on the program’s established criteria:</p> <p>Eligibility as an Early Completion Candidate in a Teacher Induction Program</p> <p>The following criteria are aligned with the legislative intent of SB 57 to serve experienced and exceptional candidates. To be eligible, candidates must hold a preliminary multiple or single subject credential and meet one of the following minimum requirements in both experience <i>and</i> exceptional areas:</p> <ul style="list-style-type: none"> ▪ Private or Out-of-State teachers with two or more years of teaching; verification of teaching experience will be provided through at least three rigorous positive evaluations from site administrators ▪ Graduate of an Intern Program with two years of participation in the program <i>and</i> rigorous, positive evaluations from the University Supervisor, Site Administrator, and Supervising Teacher. <p>Participating teachers who feel they meet the above criteria must apply by submitting the following:</p> <p>A written rationale explaining how they meet the criteria for Early Completion. The letter should reflect on your exemplary practice related to the California Standards for the Teaching Profession, professionalism, and commitment to teaching practice.</p> <p>Documentation of a minimum of two (2) years prior teaching experience as the teacher of record in a K-12 teaching assignment.</p> <p>Evidence of exceptional teaching practice during prior professional experience with a minimum of three (3) teacher performance evaluations completed in the prior 18 months including one by the most recent evaluator.</p> <p>Three (3) current letters of recommendation (within the last six months) from educational administrators who have observed your teaching. Letters should address expertise related to the California Standards for the Teaching Profession.</p> <p>A letter from your current Turlock Unified School District site administrator describing your teaching assignment and indicating support for your participation in a one-year Induction program.</p>



**TUSD Induction Program
Transportability Document
(Release Sheet)**

Give the following information to your new program:

Contact information for Year 1 Turlock Unified School District Induction Program:
Turlock Unified School District Induction Program
Denise Duewell - Program Coordinator
(209) 667-2407

Please complete the following to allow us to send your general assessment information to your new program:

Name: _____

School Site: _____

Grade/Content Area: _____

New Employer Information (If not known, please contact the TUSD Induction Program Office with this information as soon as you secure employment.)

New Employer: _____

Address: _____

City, State, Zip: _____

Induction Program Name (If known): _____

Induction Program Director/Coordinator (if known): _____

I authorize Turlock Unified School District to release my Induction Year 1 assessment information to my new employer:

Signature

Date



TUSD Induction Program
Transportability Document
(Year 1 Transcript)

Name of Induction Candidate: _____

Turlock Unified School District Induction Information:

School Site: _____

Grade/Content Area: _____

SpEd: Yes _____ No _____

Year 1 Assessment Work: Complete _____ Incomplete _____

If incomplete, describe what is missing:

If you have questions, please call the Turlock Unified School District Induction Program at (209) 667-2407.

Sincerely,
Denise Duewell

Denise Duewell,
Coordinator, Professional Development and Induction
Turlock Unified School District



**TUSD Induction Program
Transportability Document
(Year 1 Transcript)**

Name of Induction Candidate: _____

Turlock Unified School District Induction Information:

School Site: _____

Grade/Content Area: _____

SpEd: Yes _____ No _____

Year 1 Assessment Work: Complete _____ Incomplete _____

If incomplete, describe what is missing:

If you have questions, please call the Turlock Unified School District Induction Program at (209) 667-2407.

Sincerely,
Denise Duewell

Denise Duewell,
Coordinator, Professional Development and Induction
Turlock Unified School District

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Print

Regular Meeting Agenda

Turlock USD

October 06, 2015 6:00PM

Turlock Unified School District Professional Development Center 1100 Cahill Avenue

October Character Trait: Cooperative (All Times Listed on this Agenda are Estimates, first, and staff a close second.

I. 6:00 pm OPENING BUSINESS

I.A. Call Public Session to Order

Minutes:

Board President Frank Lima called the public session to order at 6:00 pm.

I.B. Roll Call

Minutes:

Roll Call: The meeting was called to order by Board President Frank Lima. The present: Clerk, Dr. Harinder Grewal Members: Eileen Hamilton, Jennifer Carter and Absent: Board Member Barney Gordon
Others present: Dana Salles Trevethan, Interim Superintendent/Secretary to the Board, Trainor, Assistant Superintendent/Business Services; Heidi Lawler, Assistant Superintendent/Business Services;
Jason Maggard, Assistant Superintendent/Human Resources; Ronna Fraser, Chief of Human Resources; Rod Hollars, Director of Human Resources, and Roberta Cheney, Recorder

II. 6:02 pm PUBLIC COMMENT PRIOR TO CLOSED SESSION (If the Board does not have items by 6:30 p.m., it will reconvene after the Regular Board Meeting.)

Minutes:

- A. Board President Frank Lima identified the Closed Session items.
- B. Public Comment Period Regarding Closed Session items. Any member of the public could do so prior to the Closed Session. CSEA President, Dome Board, on behalf of the CSEA members, for the work the Board and Administration did leading to the health benefit cap addition and 4% salary increase proposed on tonight's agenda and appreciative of the positive finish. It is fantastic working with Dana as she meets with units reps and holds meaningful discussions, which includes caring about all staff.

Quick Summary / Abstract:

- A. Identification of Closed Session Topics
- B. Public Comment Period Regarding Closed Session Items

Turlock Unified School District Office Room 102.

2. Tuesday, October 20, 2015 – 6:30 pm – Turlock Unified School District Board of Trustees
Unified School District Professional Development Center.

IX. 7:11 pm PERIOD FOR PUBLIC DISCUSSION Presentations will be limited to a maximum of 5 minutes per person, with a total of thirty (30) minutes designated for this portion of the agenda.

Minutes:

1. Mrs. Fliflet offered a prayer for the District not initiated by the District. Mrs. Fliflet thanked TUSD students, staff and chaplains for sincere prayers for interventions in schools.
2. Elizabeth Claes spoke regarding Bike Turlock. Elizabeth is an Osborn parent, and on September 22nd at 6 pm at Turlock City Hall, the City Council voted on the first bicycle route for Turlock. Elizabeth thanked everyone for their support for the new plan as the City received a million grant which allows for new safe routes to school sidewalks and bike lanes, along with Cunningham School. Thank you to Wayne York from the City of Turlock for his hard work. Tom Kinnier, Cunningham teacher, as well.
3. Osborn parent, Maria Alcala, thanked the Board and Administration for moving the bus stop location for the Osborn area students but there is one other little thing they would like to see. A 7/8 bus for students attending Dutcher. Mrs. Gutierrez spoke asking for the same as she walks everyday across the railroad tracks, through rain, and with a heavy backpack to Dutcher.

X. 7:20 pm CONSENT CALENDAR

X.A. *Approval of September 15, 2015 Board Meeting Minutes (Item 3)

Minutes:

Approved September 15, 2015 Board Meeting Minutes

Requested Motion:

It is recommended the Board of Trustees approve the September 15, 2015 Board Meeting Minutes.

Financial Impact:

No fiscal impact. Meeting minutes.

Attachments:

Draft September 15, 2015 Board Meeting Minutes

(October/November), and reviewing and making adjustments in December, with the spring. It is important to note that TUSD cannot submit documents until the S and lifted a moratorium on applications for new programs. The Induction Progra

Requested Motion:

It is recommended the Board of Trustees receive updated information regarding t progress and update.

Quick Summary / Abstract:

It is recommended the Board of Trustees receive information regarding the TUSD

Financial Impact:

None. Information only

Attachments:

Induction Program Power Point

XIV. pm BUSINESS SERVICES

XIV.A. (Information) Farm Update (Item 25)

Speaker:

(Trainor)

Minutes:

The Board of Trustees received a District Farm update. Damon reported over the well has starting running which now allows irrigation for the future vegetable ga have been installed. We are pleased to report the tenant is now living in the house recently by staff. Janet Pohl-Schollenberg reported that during the last Donations donation levels for farm advertising and signage were discussed. Joe DiGrazia su something that was familiar to stakeholders by using the levels of the National FF levels will be defined as the following:

- The Greenhand level will be \$500 dollars or less;
- The Chapter level will be will be \$501 to \$5,000;

TURLOCK UNIFIED SCHOOL DISTRICT
COUNTY OF STANISLAUS
TURLOCK, CALIFORNIA

ANNUAL FINANCIAL REPORT

JUNE 30, 2015

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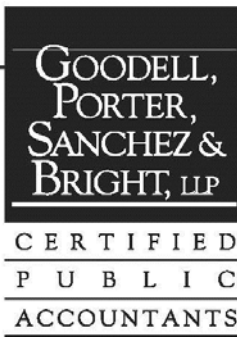
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FINANCIAL SECTION



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INDEPENDENT AUDITOR'S REPORT

Governing Board
Turlock Unified School District
Turlock, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of Turlock Unified School District as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the Turlock Unified School District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the Turlock Unified School District, as of June 30, 2015, and the respective changes in financial position and, where applicable, cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

Change in Accounting Principle

As described in Note 12 to the financial statements, the District adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions*. The District is recognizing its share of the unfunded liability for the California State Teachers "Retirement Plan (STRS) and the California Public Employees" Retirement System Schools Pool Cost-Sharing Multiple Employer Plan (PERS) for the first time based on the most recent actuarial valuations dated June 30, 2013. The District reported a net pension liability of \$98.4 million at June 30, 2015. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3 through 12 and budgetary comparison information and accounting by employer for postemployment benefits and pensions on pages 63 through 66 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Turlock Unified School District's basic financial statements. The financial and statistical information listed as supplementary information in the table of contents, is presented for purposes of additional analysis and is not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements.

The financial and statistical information listed as supplementary information and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the financial and statistical information listed as supplementary information and the schedule of expenditures of federal awards is fairly stated, in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 30, 2015, on our consideration of the Turlock Unified School District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Turlock Unified School District's internal control over financial reporting and compliance.

Goodell, Porter, Sanchez & Bright, LLP

GOODELL, PORTER, SANCHEZ & BRIGHT, LLP
Certified Public Accountants

November 30, 2015

The discussion and analysis of Turlock Unified School District's financial performance provides an overall review of the District's financial activities for the fiscal year ended June 30, 2015. The intent of this discussion and analysis is to look at the District's financial performance as a whole. To provide a complete understanding of the District's financial performance, please read it in conjunction with the Independent Auditor's Report on page 1, notes to the basic financial statements and the District's financial statements, as listed in the table of contents.

The Management's Discussion and Analysis (MD&A) is an element of the reporting model adopted by the Governmental Accounting Standards Board (GASB) in their Statement No. 34 Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments issued June 1999.

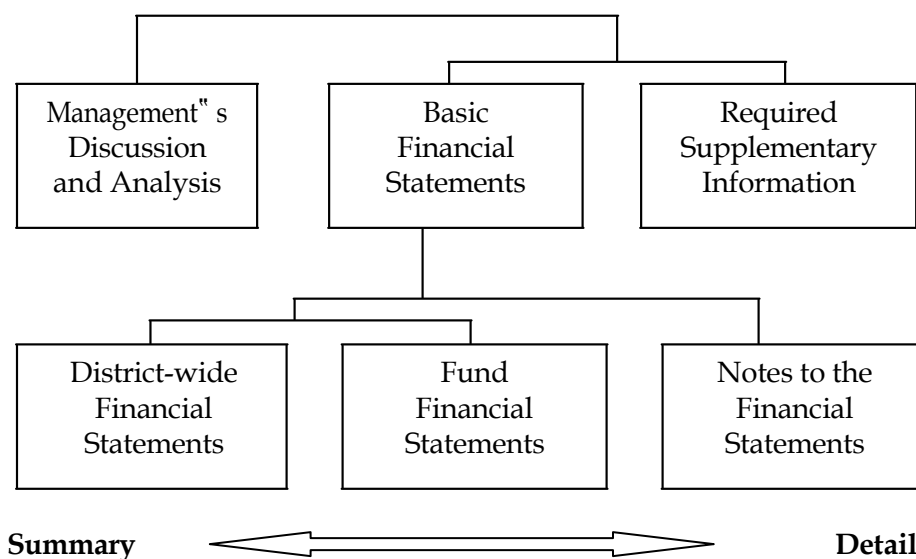
FINANCIAL HIGHLIGHTS

- General Fund revenues exceeded expenditures and other uses by \$4.9 million ending the year with a fund balance of \$33.5 million, and available reserves of \$14.4 million, higher than the State recommended reserve level of 3%.
- The total of the District's fixed assets, land, site, buildings and equipment, valued on an acquisition cost basis was \$264 million. After depreciation, the June 30, 2015 book value for fixed assets totaled \$163.4 million.
- In complying with GASB 68, the District is recognizing its portion of the unfunded STRS and PERS pension liabilities for the first time in 2014-2015. These liabilities are based on the most recent actuarial valuations. Implementation of GASB 68 requires the District to restate the June 30, 2014 net position by recognizing the pension liabilities. Recognizing the liabilities decreased the June 30, 2014 total net position on the Statement of Net Position by \$116 million.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of three parts – management’s discussion and analysis (this section), the basic financial statements, and required supplementary information. These statements are organized so the reader can understand the Turlock Unified School District as a financial whole, an entire operating entity. The statements then proceed to provide an increasingly detailed look at specific financial activities.

Components of the Financial Section



The first two statements are *district-wide financial statements*, the Statement of Net Position and Statement of Activities. These statements provide information about the activities of the whole District, presenting both an aggregate view of the District’s finances and a longer-term view of those finances. Fund financial statements provide the next level of detail. For governmental funds, these statements tell how services were financed in the short-term as well as what remains for future spending. The fund financial statements also look at the District’s more significant funds with all other non-major funds presented in total in one column. A comparison of the District’s General Fund budget is included.

The financial statements also include notes that explain some of the information in the statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the financial statements.

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Reporting the School District as a Whole

Statement of Net Position and the Statement of Activities

These two statements provide information about the District as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the District's assets and liabilities using the accrual basis of accounting. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash is received or paid. These statements report information on the district as a whole and its activities in a way that helps answer the question, "How did we do financially during 2014-2015?"

These two statements report the District's net position and changes in that position. This change in net position is important because it tells the reader that, for the District as a whole, the financial position of the District has improved or diminished. The causes of this change may be the result of many factors, some financial, some not. Over time, the increases or decreases in the District's net position, as reported in the Statement of Activities, are indicators of whether its financial health is improving or deteriorating. The relationship between revenues and expenses indicates the District's operating results. However, the District's goal is to provide services to our students, not to generate profits as commercial entities. One must consider many other non-financial factors, such as the quality of education provided and the safety of the schools to assess the overall health of the District.

- ◆ Increases or decreases in the net position of the District over time are indications of whether its financial position is improving or deteriorating, respectively.
- ◆ Additional non-financial factors such as condition of school buildings and other facilities, and changes to the property tax base of the District need to be considered in assessing the overall health of the District.

OVERVIEW OF THE FINANCIAL STATEMENTS (CONCLUDED)

Reporting the District's Most Significant Funds

Fund Financial Statements

The fund financial statements provide more detailed information about the District's most significant funds – not the District as a whole. Funds are accounting devices the District uses to keep track of specific sources of funding and spending on particular programs. Some funds are required to be established by State law. However, the District establishes other funds to control and manage money for specific purposes.

◆ Governmental Funds

Most of the District's activities are reported in governmental funds. The major governmental funds of the District are the General Fund and the Capital Facilities Fund. Governmental funds focus on how money flows into and out of the funds and the balances that remain at the end of the year. They are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the District's operations and services that help determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs.

◆ Proprietary Funds

Proprietary funds use the full accrual basis of accounting, the same as the District-wide statements. The District currently has two types of proprietary funds, a cafeteria enterprise fund and an internal service fund. The cafeteria enterprise fund is used to account for the District's vending operations. The internal service fund of the District is the Self-Insurance Fund used to account for the District's self-insured plan.

◆ Fiduciary Funds

The District is the trustee, or fiduciary, for its student activity funds. All of the District's fiduciary activities are reported in separate Statements of Fiduciary Net Position. We exclude these activities from the District's other financial statements because the District cannot use these assets to finance its operations. The District is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

FINANCIAL ANALYSIS OF THE GOVERNMENT-WIDE STATEMENTS

The School District as a Whole

The District's net position was \$43.3 million at June 30, 2015. Of this amount, a deficit \$88.1 million was unrestricted. Net investment in capital assets, account for \$115 million of the total net position. A comparative analysis of government-wide data is presented in Table 1.

(Table 1)
Comparative Statement of Net Position

	Governmental Activities		Business-Type Activities		Total	
	2015	2014	2015	2014	2015	2014
ASSETS						
Cash	\$ 56,830,543	\$ 46,545,317	\$ 97,183	\$ 132,949	\$ 56,927,726	\$ 46,678,266
Receivables	4,645,520	14,666,150	2,758		4,648,278	14,666,150
Stores Inventory	539,891	613,123	4,462	1,063	544,353	614,186
Prepaid expenditures	8,075	17,297			8,075	17,297
Capital assets	163,440,774	169,238,136	71,010	75,673	163,511,784	169,313,809
Due from (to) other funds	569	17,820	(569)	(17,820)		
Total Assets	225,465,372	231,097,843	174,844	191,865	225,640,216	231,289,708
DEFERRED OUTFLOWS OF RESOURCES						
Deferred pension expense	7,847,976		1,733		7,849,709	
Deferred payments on debt refunding	129,286				129,286	
Total deferred outflows of resources	7,977,262	0	1,733	0	7,978,995	0
LIABILITIES						
Accounts payable and other current liabilities	8,765,692	9,601,172	623	1,418	8,766,315	9,602,590
Unearned revenue	319,578	51,107			319,578	51,107
Other postemployment benefits	7,426,376				7,426,376	
Net pension liability	98,384,520		14,870		98,399,390	
Unamortized bond premiums	268,416	286,962			268,416	286,962
Long-term liabilities	48,753,105	57,686,789			48,753,105	57,686,789
Total Liabilities	163,917,687	67,626,030	15,493	1,418	163,933,180	67,627,448
DEFERRED INFLOWS OF RESOURCES						
Deferred earnings on pension plan investments	26,181,949	0	5,109	0	26,187,058	0
NET POSITION						
Net investment in capital assets	114,943,987	118,134,044	71,010	75,673	115,014,997	118,209,717
Restricted	16,478,642	22,182,271			16,478,642	22,182,271
Unrestricted (Deficit)	(88,079,631)	23,155,498	84,965	114,774	(87,994,666)	23,270,272
Total Net Position	\$ 43,342,998	\$ 163,471,813	\$ 155,975	\$ 190,447	\$ 43,498,973	\$ 163,662,260

The implementation of GASB 68 in the fiscal year ended June 30, 2015, resulted in a deficit unrestricted position.

FINANCIAL ANALYSIS OF THE GOVERNMENT-WIDE STATEMENTS (CONTINUED)

The District's net position increased \$3.6 million this fiscal year (See Table 2). The District's expenses for instructional and pupil services represented 75% of total expenses. The purely administrative activities of the District accounted for just 4% of total costs. The remaining 11% was spent in the areas of plant services and other expenses, interest on long-term debt and other outgo. (See Figure 2).

(Table 2)
Comparative Statement of Change in Net Position

	Governmental Activities		Business-Type Activities		Total	
	2015	2014	2015	2014	2015	2014
REVENUES						
Program revenues	\$ 32,226,439	\$ 28,049,650	\$ 115,683	\$ 152,985	\$ 32,342,122	\$ 28,202,635
General revenues						
Taxes levied for general purposes	19,733,397	18,602,602			19,733,397	18,602,602
Taxes levied for debt service	4,308,723	4,180,221			4,308,723	4,180,221
Taxes levied for specific purposes	1,027,034	904,071			1,027,034	904,071
Federal and State Aid not restricted to specific purposes	87,384,153	77,069,170			87,384,153	77,069,170
Interest and investment earnings	404,383	494,144	426	1,107	404,809	495,251
Interagency revenues	111,883	138,886			111,883	138,886
Miscellaneous	2,893,599	1,021,875			2,893,599	1,021,875
Total revenues	148,089,611	130,460,619	116,109	154,092	148,205,720	130,614,711
EXPENSES						
Instruction	91,811,769	80,922,476			91,811,769	80,922,476
Instruction related services	16,224,097	12,856,940			16,224,097	12,856,940
Pupil support services	12,739,280	11,463,836			12,739,280	11,463,836
General administration	5,795,910	5,019,942			5,795,910	5,019,942
Plant services	11,059,244	9,997,371			11,059,244	9,997,371
Enterprise activities	(21,897)	10,366		102,398	(21,897)	112,764
Other	6,843,668	6,889,631	131,872		6,975,540	6,889,631
Total expenses	144,452,071	127,160,562	131,872	102,398	144,583,943	127,262,960
Increase(decrease) in net position	\$ 3,637,540	\$ 3,300,057	\$ (15,763)	\$ 51,694	\$ 3,621,777	\$ 3,351,751

FINANCIAL ANALYSIS OF THE GOVERNMENT-WIDE STATEMENTS (CONTINUED)

The District's net position increased \$3.6 million this fiscal year (See Table 2). The District's expenses for instructional and pupil services represented 75% of total expenses. The purely administrative activities of the District accounted for just 4% of total costs. The remaining 11% was spent in the areas of plant services and other expenses, interest on long-term debt and other outgo. (See Figure 2).

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Comparative Statement of Change in Net Position

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Interagency revenues	111,883	138,886			111,883	138,886
Miscellaneous	2,893,599	1,021,875			2,893,599	1,021,875
Total revenues	148,089,611	130,460,619	116,109	154,092	148,205,720	130,614,711
EXPENSES						
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Instruction related services	16,224,097	12,856,940			16,224,097	12,856,940
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General administration	5,795,910	5,019,942			5,795,910	5,019,942
Plant services	11,059,244	9,997,371			11,059,244	9,997,371
Enterprise activities	(21,897)	10,366		102,398	(21,897)	112,764
Other	6,843,668	6,889,631	131,872		6,975,540	6,889,631
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Increase(decrease) in net position	\$ 3,637,540	\$ 3,300,057	\$ (15,763)	\$ 51,694	\$ 3,621,777	\$ 3,351,751

FINANCIAL ANALYSIS OF THE GOVERNMENT-WIDE STATEMENTS (CONCLUDED)

Governmental Activities

As reported in the Statement of Activities, the cost of all of the District's governmental activities this year was \$144.5 million. The amount that our local taxpayers financed for these activities through property taxes was \$25.1 million. Federal and State aid not restricted to specific purposes totaled \$87.4 million. State and Federal Categorical revenue totaled over \$26.5 million, or 18% of the revenue of the entire District (See Figure 1).

Sources of Revenue for the 2014-2015 Fiscal Year

Figure 1

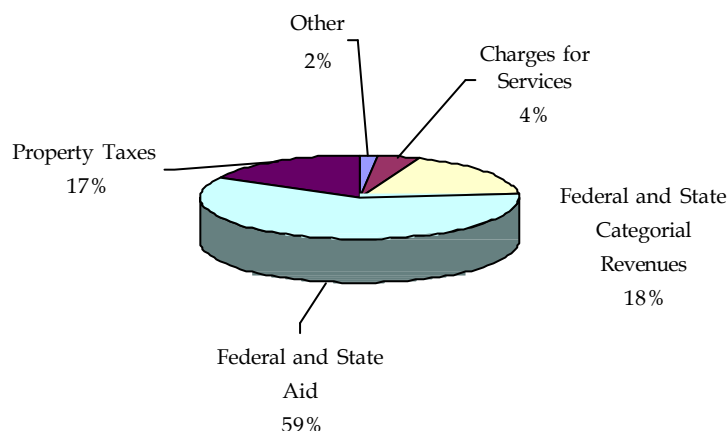
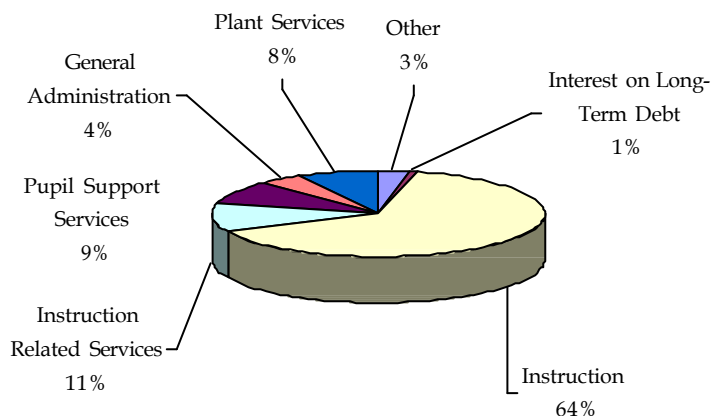


Figure 2

Expenses for the 2014-2015 Fiscal Year



FINANCIAL ANALYSIS OF THE FUND STATEMENTS

The fund financial statements focus on individual parts of the District's operations in more detail than the government-wide statements. The District's individual fund statements provide information on inflows and outflows and balances of spendable resources. The District's Governmental Funds reported a combined fund balance of \$52.6 million, an increase of \$705 thousand from the previous fiscal year's combined ending balance of \$51.9 million. The Capital Projects Funds (combined) decreased \$4.1 million thousand due to ongoing construction projects.

General Fund Budgetary Highlights

Over the course of the year, the District revised the annual operating budget. The significant budget adjustments fell into the following categories:

- ◆ Budget revisions to the adopted budget required after approval of the State budget.
- ◆ Budget revisions to update revenues to actual enrollment information and to update expenditures for staffing adjustments related to actual enrollments.
- ◆ Budget revisions approved throughout the year resulted in increases to Capital Outlay primarily for new construction and modernization projects.
- ◆ Other budget revisions are routine in nature, including adjustments to categorical revenues and expenditures based on final awards, and adjustments between expenditure categories for school and department budgets.

The final revised budget for the General Fund reflected a net increase to the ending balance of \$11.9 million.

The State recommends an ending reserve for economic uncertainties of 3% of total General Fund expenditures and other financing uses. The District's requirement for 2014-2015, was \$3.8 million. The District was able to meet this requirement.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

By the end of the 2014-2015 fiscal year, the District had invested \$264 million in a broad range of capital assets, including school buildings, athletic facilities, administrative buildings, site improvements, vehicles, and equipment. The capital assets net of depreciation were \$163.4 million at June 30, 2015, which is an increase of \$1.9 million from the previous year.

CAPITAL ASSET AND DEBT ADMINISTRATION (CONCLUDED)

Capital Assets (Concluded)

Table 3
Comparative Schedule of Capital Assets
(net of depreciation)
June 30, 2015 and 2014

	2015	(Restated) 2014	Difference/ Increase (Decrease)
Land	\$ 7,267,701	\$ 7,267,701	
Site Improvements	11,544,090	12,476,905	\$ (932,815)
Buildings	131,516,229	131,174,825	341,404
Machinery and Equipment	5,418,128	4,444,974	973,154
Work in Process	7,694,626	6,155,340	1,539,286
Totals	<u>\$ 163,440,774</u>	<u>\$ 161,519,745</u>	<u>\$ 1,921,029</u>

Additions included improvements from school modernization projects, buses, technology equipment, and food service equipment.

The District also disposed of assets that had been replaced, upgraded or that were no longer in use. A correction was made to the accumulated balances at June 30, 2014 to catch up depreciation on assets incorrectly rolled forward during software conversion in 2011.

Long-Term Debt

At June 30, 2015, the District had \$48.5 million in long-term debt outstanding.

Table 4
Comparative Schedule of Outstanding Debt
June 30, 2015 and 2014

	2015
General Obligation Bonds	\$ 41,280,000
Certificates of Participation	7,111,787
Children's Facility Loan	105,000
Compensated Absences	256,318
Totals	<u>\$ 48,753,105</u>

The District was assigned an insured rating of AA by Standard and Poor's for its most recent general obligation bond offering in 2015.

The long-term debt paid by the District was approximately \$2.5 million in 2014-2015.

FACTORS BEARING ON THE DISTRICT'S FUTURE

The Local Control Funding Formula (LCFF) is aimed at correcting historical inequities while decreasing previous constraints on restricted program expenses. The formula is intended to make funding more transparent and simple. With the new flexibility also come new requirements for accountability. The Local Control Accountability Plan (LCAP) is mandated and must be aligned and adopted with the District's 2015-2016 budget. The LCAP is expected to describe how the District intends to meet annual goals for all pupils, with specific activities to address state and local priorities identified during the LCAP development process.

The LCFF is the largest unknown for the District. The new funding structure has no statutory cost of living allowance built into it and relies solely on the annual budget process at the legislative level. Planning for the "out years" will be much more difficult and volatile under the LCFF funding formula. The eight years necessary to bring the District to their target funding could be unpredictable and unstable, thereby creating a need for a larger reserve than past years. The ongoing unpredictability of the District's supplemental and concentration funding under the LCFF will also create unstable budgets even after the district's target has been met in 2020-2021.

Future predictions and uncertainties with the changes to the State funding formula, enrollment and aging District facilities require management to plan carefully and prudently to provide the necessary resources to meet student's needs and continue to keep pace with inflation increases over the next several years.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, parents, investors, and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions about this report or need additional financial information, please contact the Chief Financial Officer, Turlock Unified School District, 1574 East Canal Drive, P.O. Box 819013, Turlock, CA 95380.

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash (Note 2)	\$ 56,830,543	\$ 97,183	\$ 56,927,726
Accounts Receivable (Note 3)	4,645,520	2,758	4,648,278
Due From (To) Other Funds (Note 4)	569	(569)	0
Stores Inventory (Note 1H)	539,891	4,462	544,353
Prepaid Expenses (Note 1H)	8,075		8,075
Capital Assets, Net of Depreciation (Note 5)	163,440,774	71,010	163,511,784
Total Assets	225,465,372	174,844	225,640,216
DEFERRED OUTFLOWS OF RESOURCES (NOTE 1H)			
Deferred Pension Expense	7,847,976	1,733	7,849,709
Deferred Gain on Debt Refunding	129,286		129,286
Total Deferred Outflows of Resources	7,977,262	1,733	7,978,995
LIABILITIES			
Accounts Payable and Other Current Liabilities	8,765,692	623	8,766,315
Unearned Revenue (Note 1H)	319,578		319,578
Other Postemployment Benefits (Note 11)	7,426,376		7,426,376
Net Pension Liability (Note 12)	98,384,520	14,870	98,399,390
Unamortized Bond Premiums (Note 6)	268,416		268,416
Long-term Liabilities (Note 10)			
Due Within One Year	3,272,562		3,272,562
Due After One Year	45,480,543		45,480,543
Total Liabilities	163,917,687	15,493	163,933,180
DEFERRED INFLOWS OF RESOURCES (NOTE 1H)			
Deferred Earnings on Pension Plan Investments	26,181,949	5,109	26,187,058
NET POSITION			
Net Investment in Capital Assets	114,943,987	71,010	115,014,997
Restricted For:			
Capital Projects	8,041,189		8,041,189
Debt Service	2,824,187		2,824,187
Education Programs	2,940,639		2,940,639
Other Purposes (Expendable)	2,672,627		2,672,627
Unrestricted (Deficit)	(88,079,631)	84,965	(87,994,666)
Total Net Position	\$ 43,342,998	\$ 155,975	\$ 43,498,973

	Program Revenues			Net(Expense) Revenueand Changes in NetPosition		
	Expenses	Charges for Services	Operating Grants and Contributions	Governmental Activities	Business-Type Activities	Total
<u>Governmental Activities</u>						
Instruction	\$ 91,811,769	\$ 4,245,503	\$ 16,218,780	\$ (71,347,486)		\$ (71,347,486)
Instruction-Related Services:						
Supervision of Instruction	3,515,980	181,617	1,155,002	(2,179,361)		(2,179,361)
Instructional Library, Media and Technology	1,347,046	9,188	92,149	(1,245,709)		(1,245,709)
School Site Administration	11,361,071	123,704	852,952	(10,384,415)		(10,384,415)
Pupil Services:						
Home-To-School Transportation	1,458,837		86,651	(1,372,186)		(1,372,186)
Food Services	6,812,109	623,718	5,184,883	(1,003,508)		(1,003,508)
All Other Pupil Services	4,468,334	87,388	356,701	(4,024,245)		(4,024,245)
General Administration:						
Data Processing	1,676,070		75,721	(1,600,349)		(1,600,349)
All Other General Administration	4,119,840	164,420	801,154	(3,154,266)		(3,154,266)
Plant Services	11,059,244	18,956	456,870	(10,583,418)		(10,583,418)
Ancillary Services	1,073,135	52,127	81,345	(939,663)		(939,663)
Community Services	44,371		1,196	(43,175)		(43,175)
Enterprise Activities	(21,897)	(946)	(5,517)	15,434		15,434
Interest on Long-Term Debt	1,987,777			(1,987,777)		(1,987,777)
Other Outgo	3,738,385	253,549	1,109,328	(2,375,508)		(2,375,508)
Total Governmental Activities	144,452,071	5,759,224	26,467,215	(112,225,632)		(112,225,632)
<u>Business-Type Activities</u>						
Enterprise Activities	131,872	115,683			\$ (16,189)	(16,189)
Total Activities	<u>\$ 144,583,943</u>	<u>\$ 5,874,907</u>	<u>\$ 26,467,215</u>	(112,225,632)	(16,189)	(112,241,821)

General Revenues:

Property Taxes Levied For:			
General Purposes	19,733,397		19,733,397
Debt Service	4,308,723		4,308,723
Other Specific Purposes	1,027,034		1,027,034
Federal and State Aid Not Restricted to Specific Purposes	87,384,153		87,384,153
Interest and Investment Earnings	404,383	426	404,809
Interagency revenues	111,883		111,883
Miscellaneous	2,893,599		2,893,599
Total General Revenues	115,863,172	426	115,863,598
Change (Decrease) in Net Position	3,637,540	(15,763)	3,621,777
Net Position Beginning (Restated-Note 16)	39,705,458	171,738	39,877,196
Net Position Ending	<u>\$ 43,342,998</u>	<u>\$ 155,975</u>	<u>\$ 43,498,973</u>

	General Fund	Capital Facilities Fund	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash(Note2)	\$ 38,046,573	\$ 7,994,740	\$ 9,977,421	\$ 56,018,734
Accounts Receivable (Note 3)	3,890,149	36,101	719,270	4,645,520
Due From Other Funds (Note 4)	55,036		1,000,120	1,055,156
Stores Inventory (Note 1H)	403,012		136,879	539,891
Prepaid Expenditures (Note 1H)	8,075			8,075
	<hr/>			
Total Assets	<u>\$ 42,402,845</u>	<u>\$ 8,030,841</u>	<u>\$ 11,833,690</u>	<u>\$ 62,267,376</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts Payable	\$ 6,383,209	\$ 382,546	\$ 249,531	\$ 7,015,286
Unearned Revenue (Note 1H)	287,757		31,821	319,578
Due to Other Funds (Note 4)	1,000,120	21,711	32,756	1,054,587
Other Liabilities	1,233,071			1,233,071
	<hr/>			
Total Liabilities	<u>8,904,157</u>	<u>404,257</u>	<u>314,108</u>	<u>9,622,522</u>
 Fund Balances (Note 1H):				
Nonspendable	431,087		136,879	567,966
Restricted	2,919,018	7,626,584	5,796,161	16,341,763
Committed	1,083,162			1,083,162
Assigned	14,655,719		5,586,542	20,242,261
Unassigned	14,409,702			14,409,702
	<hr/>			
Total Fund Balances	<u>33,498,688</u>	<u>7,626,584</u>	<u>11,519,582</u>	<u>52,644,854</u>
	<hr/>			
Total Liabilities and Fund Balances	<u>\$ 42,402,845</u>	<u>\$ 8,030,841</u>	<u>\$ 11,833,690</u>	<u>\$ 62,267,376</u>

Total fund balance - governmental funds	\$	52,644,854
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Amounts reported for governmental activities in the statement of net position are different because:

Capital assets: In governmental funds, only current assets are reported. In the statement of net position, all assets are reported, including capital assets and accumulated depreciation.

Capital assets, at historical cost:	\$	264,023,429	
Accumulated depreciation:		(100,582,655)	
Net:			163,440,774

Unmatured interest on long-term debt: In governmental funds, interest on long-term debt is not recognized until the period in which it matures and is paid. In the government-wide statement of activities, it is recognized in the period that it is incurred. The additional liability for unamortized interest owing at the end of the period was: (517,335)

Unamortized bond premium: In governmental funds, if debt is issued at a premium, the premium is recognized as an Other Financing Source in the period it is incurred. In the government-wide statements, the premium is amortized as a reduction in annual interest expense over the life of the debt. Unamortized premium at year-end was: (268,416)

Deferred outflows of resources relating to debt refunding are not reported in governmental funds. In the government-wide financial statements, the balance is amortized as a reduction in annual interest expense over the life of the related debt. Unamortized deferred outflow of resources relating to debt refunding was: 129,286

Long-term liabilities: In governmental funds, only current liabilities are reported. In the statement of net position, all liabilities, including long-term liabilities, are reported. Long-term liabilities relating to governmental activities consist of:

General obligation bonds	\$	41,280,000	
Certificates of participation		7,111,787	
Other post-employment benefits		7,426,376	
Net pension liability		98,384,520	
Children's facility loan		105,000	
Compensated absences		256,318	
Total			(154,564,001)

Internal service funds: Internal service funds are used to conduct certain activities for which costs are charged to other funds on a full cost-recovery basis. Because internal service funds are presumed to operate for the benefit of governmental activities, assets and liabilities of internal service funds are reported with governmental activities in the statement of net position. Net position for the internal service fund were: 811,809

Deferred outflows and inflows of resources relating to pensions: In governmental funds, deferred outflows and inflows of resources relating to pensions are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to pensions are reported.

Deferred outflows of resources relating to pensions	\$	7,847,976	
Deferred inflows of resources relating to pensions		(26,181,949)	
	Net		<u>(18,333,973)</u>
Total net position-governmental activities		\$	<u><u>43,342,998</u></u>

	General Fund	Capital Facilities Fund	Other Governmental Funds	Total Governmental Funds
REVENUES				
Local Control Funding Formula Sources				
State Apportionments	\$ 84,012,914			\$ 84,012,914
Local Sources	19,598,688			19,598,688
Total Local Control Funding Formula Sources	103,611,602			103,611,602
Federal Revenue	6,331,590		\$ 5,561,434	11,893,024
Other State Revenue	7,742,228		1,123,533	8,865,761
Other Local Revenue	12,894,027	\$ 1,826,002	5,561,156	20,281,185
Total Revenues	130,579,447	1,826,002	12,246,123	144,651,572
EXPENDITURES				
Certificated Salaries	60,537,146		682,416	61,219,562
Classified Salaries	20,760,755	9,239	2,520,011	23,290,005
Employee Benefits	22,052,709	2,708	1,006,793	23,062,210
Books and Supplies	6,128,770		3,010,132	9,138,902
Services and Other Operating Expenditures	8,725,377	85,444	102,699	8,913,520
Capital Outlay	2,866,411	6,214,886	796,581	9,877,878
Debt Service:				
Principal Retirement		305,000	2,511,000	2,816,000
Interest and Fiscal Charges		298,214	1,737,339	2,035,553
Other Outgo	3,421,529		243,472	3,665,001
Total Expenditures	124,492,697	6,915,491	12,610,443	144,018,631
Excess of Revenues Over (Under) Expenditures	6,086,750	(5,089,489)	(364,320)	632,941
Other Financing Sources (Uses):				
Operating Transfers In (Note 4)	21,711	4,833,605	1,000,000	5,855,316
Operating Transfers Out (Note 4)	(1,233,605)	(21,711)	(4,600,000)	(5,855,316)
Other Sources-Refunding Certificates of Participation (Note 8)		7,111,787		7,111,787
Other Uses-Payment to Refunded Escrow Agent (Note 8)		(7,039,286)		(7,039,286)
Total Other Financing Sources (Uses)	(1,211,894)	4,884,395	(3,600,000)	72,501
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	4,874,856	(205,094)	(3,964,320)	705,442
Fund Balances - July 1, 2014	28,623,832	7,831,678	15,483,902	51,939,412
Fund Balances - June 30, 2015	\$ 33,498,688	\$ 7,626,584	\$ 11,519,582	\$ 52,644,854

	General Fund	Capital Facilities Fund	Other Governmental Funds	Total Governmental Funds
REVENUES				
Local Control Funding Formula Sources				
State Apportionments	\$ 84,012,914			\$ 84,012,914
Local Sources	19,598,688			19,598,688
Total Local Control Funding Formula Sources	103,611,602			103,611,602
Federal Revenue	6,331,590		\$ 5,561,434	11,893,024
Other State Revenue	7,742,228		1,123,533	8,865,761
Other Local Revenue	12,894,027	\$ 1,826,002	5,561,156	20,281,185
Total Revenues	130,579,447	1,826,002	12,246,123	144,651,572
EXPENDITURES				
Certificated Salaries	60,537,146		682,416	61,219,562
Classified Salaries	20,760,755	9,239	2,520,011	23,290,005
Employee Benefits	22,052,709	2,708	1,006,793	23,062,210
Books and Supplies	6,128,770		3,010,132	9,138,902
Services and Other Operating Expenditures	8,725,377	85,444	102,699	8,913,520
Capital Outlay	2,866,411	6,214,886	796,581	9,877,878
Debt Service:				
Principal Retirement		305,000	2,511,000	2,816,000
Interest and Fiscal Charges		298,214	1,737,339	2,035,553
Other Outgo	3,421,529		243,472	3,665,001
Total Expenditures	124,492,697	6,915,491	12,610,443	144,018,631
Excess of Revenues Over (Under) Expenditures	6,086,750	(5,089,489)	(364,320)	632,941
Other Financing Sources (Uses):				
Operating Transfers In (Note 4)	21,711	4,833,605	1,000,000	5,855,316
Operating Transfers Out (Note 4)	(1,233,605)	(21,711)	(4,600,000)	(5,855,316)
Other Sources-Refunding Certificates of Participation (Note 8)		7,111,787		7,111,787
Other Uses-Payment to Refunded Escrow Agent (Note 8)		(7,039,286)		(7,039,286)
Total Other Financing Sources (Uses)	(1,211,894)	4,884,395	(3,600,000)	72,501
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	4,874,856	(205,094)	(3,964,320)	705,442
Fund Balances - July 1, 2014	28,623,832	7,831,678	15,483,902	51,939,412
Fund Balances - June 30, 2015	\$ 33,498,688	\$ 7,626,584	\$ 11,519,582	\$ 52,644,854

Net change in fund balances - total governmental funds	\$	705,442
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Amounts reported for governmental activities in the statement of activities are different because:

Capital outlay: In governmental funds, the costs of capital assets are reported as expenditures in the period when the assets are acquired. In the statement of activities, costs of capital assets are allocated over their estimated useful lives as depreciation expense. The difference between capital outlay expenditures and depreciation expense for the period was:

Expenditures for capital outlay:	\$	9,877,877	
Depreciation expense:		(8,349,519)	
Net:			1,528,358

Pensions: In governmental funds, pension costs are recognized when employer contributions are made. In the statement of activities, pension costs are recognized on the accrual basis. This year, the difference between accrual-basis pension costs and actual employer contributions was:	(670,529)
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Debt service: In governmental funds, repayments of long-term debt are reported as expenditures. In government-wide statements, repayments of long-term debt are reported as reductions of liabilities. Expenditures for repayment of the principal portion of long-term debt were:	9,726,000
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Debt proceeds: In governmental funds, proceeds from debt are recognized as Other Financing Sources. In the government-wide statements, proceeds from debt are reported as increases to liabilities. Amounts recognized in governmental funds as proceeds from debt, net of issue premium or discount, were:	(7,111,787)
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Donated capital assets: In governmental funds, donated capital assets are not reported because they do not affect current financial resources. In the government-wide statements, donated capital assets are reported as revenue and as increases to capital assets, at their fair market value on the date of donation. The fair market value of capital assets donated was:	432,112
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Gain or loss from disposal of capital assets: In governmental funds, the entire proceeds from disposal of capital assets are reported as revenue. In the statement of activities, only the resulting gain or loss is reported. The difference between the proceeds from disposal of capital assets and the resulting gain or loss was:	(39,441)
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Unmatured interest on long-term debt: In governmental funds, interest on long-term debt is recognized in the period that it becomes due. In the government-wide statement of activities, it is recognized in the period that it is incurred. Unmatured interest owing at the end of the period, less matured interest paid during the period but owing from the prior period, was:	32,644
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Compensated absences: In governmental funds, compensated absences are measured by the amounts paid during the period. In the statement of activities, compensated absences are measured by the amount earned. The difference between compensated absences paid and compensated absences earned was:	(30,680)
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Postemployment benefit other than pensions (OPEB): In governmental funds, OPEB costs are recognized when employer contributions are made. In the statement of activities, OPEB costs are recognized on the accrual basis. This year, the difference between OPEB costs and actual employer contributions was:

(1,076,225)

Amortization of debt issue premium: In governmental funds, if debt is issued at a premium, the premium is recognized as an Other Financing Source or an Other Financing Use in the period it is incurred. In the government-wide statements, the premium or discount is amortized as interest over the life of the debt. Amortization of premium for the period was:

18,546

Advance payments on debt refunding are categorized as deferred outflows of resources and are amortized over the life of the related debt. The deferred outflow on debt refunding in the current year was:

129,286

Internal Service Funds: Internal service funds are used to conduct certain activities for which costs are charged to other funds on a full cost-recovery basis. Because internal service funds are presumed to benefit governmental activities, internal service activities are reported as governmental in the statement of activities. The decrease in the internal service fund was:

(6,186)

Total change in net position- governmental activities

\$ 3,637,540

	Business-Type Activities: Enterprise Fund	Governmental Activities: Internal Service Fund
	Cafeteria Enterprise Fund	Self-Insurance Fund
ASSETS		
Current Assets		
Cash (Note 2)	\$ 97,183	\$ 811,809
Accounts Receivable (Note 3)	2,758	
Due From Other Funds (Note 4)	44	
Stores Inventory (Note 1H)	4,462	
Total Current Assets	104,447	811,809
Noncurrent Assets		
Machinery and Equipment	111,941	
Less accumulated Depreciation	(40,931)	
Total Noncurrent Assets	71,010	
Total Assets	175,457	
DEFERRED OUTFLOWS OF RESOURCES (NOTE 1H)		
Deferred Pension Expense	1,733	
LIABILITIES		
Current Liabilities		
Accounts Payable	623	
Due To Other Funds (Note 4)	613	
Total Current Liabilities	1,236	
Net Pension Liability	14,870	
Total Liabilities	16,106	
DEFERRED INFLOWS OF RESOURCES (NOTE 1H)		
Deferred Earnings on Pension Plan Investments	5,109	
NET POSITION		
Net Investment in Capital Assets	71,010	
Unrestricted	84,965	
Total Net Position	\$ 155,975	

	Business-Type Activities: Enterprise Fund	Governmental Activities: Internal Service Fund
	Cafeteria Enterprise Fund	Self-Insurance Fund
REVENUE		
Charges for Services	\$ 115,221	
Total Operating Revenue	115,221	\$ 0
OPERATING EXPENSES		
Classified Salaries	14,731	
Employee Benefits	4,978	
Supplies and Equipment	82,090	
Contractual and Professional		11,068
Other Operating Expenses	10,818	
Depreciation	18,793	
Total Operating Expenses	131,410	11,068
Operating Income (Loss)	(16,189)	(11,068)
NON-OPERATING REVENUES (EXPENSES)		
Interest and Investment Revenue	771	6,362
Net Increase (Decrease) in Fair Value of Investments	(345)	(1,480)
Total Non-Operating Sources	426	4,882
Change (Decrease) in Net Position	(15,763)	(6,186)
Total Net Position - July 1, 2014 (Restated - Note 16)	171,738	817,995
Total Net Position - June 30, 2015	\$ 155,975	\$ 811,809

	<div>Agency Funds</div> <div>Student Body</div> <div>Accounts</div>
ASSETS	
Cash(Note2)	\$ 911,974
Total Assets	\$ 911,974
LIABILITIES	
Due to Student Groups	\$ 911,974
Total Liabilities	\$ 911,974
NET POSITION	
Total Net Position	\$ 0

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES

The District accounts for its financial transactions in accordance with the policies and procedures of the Department of Education's California School Accounting Manual. The accounting policies of the District conform to accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants (AICPA).

A. Reporting Entity

The Turlock Unified School District (the "District") has financial and operational relationships with the Turlock Public Schools Financing Agency (the Agency) and the Turlock Schools Financing Corporation (the Corporation), which meet the reporting entity definition criteria of the GASB Codification of Governmental Accounting and Financial Reporting Standards, Section 2100, for inclusion of the Agency and the Corporation as component units of the District. Accordingly, the financial activities of the Agency and the Corporation are required to be included in the financial statements of the District.

A reporting entity is comprised of the primary government, component units and other organizations that are included to ensure the financial statements are not misleading. The primary government of the District consists of all funds, departments, boards and agencies that are not legally separate from the District. For Turlock Unified School District, this includes general operations, food service and student related activities of the District.

The Agency

The Turlock Public Schools Financing Agency (Agency) was formed originally in 1991 by a Joint Powers Agreement between the then separate school districts, Turlock Joint Elementary School District and the Turlock Joint Union High School District pursuant to the Mello-Roos Community Facilities Act of 1982. The Agency established Community Facilities District No. 1991-1 for the purpose of administering and collecting special taxes for its member districts. The Agency has no employees or property and equipment, and its powers are limited to the implementation of the Mello-Roos financing plan contemplated in the Joint Powers Agreement. In 2004, the two above named districts were unified as the Turlock Unified School District which succeeded to the rights and obligations of each of the existing districts under the agreement by operation of the successor-in-interest clause and each district executed a formal assignment to evidence the transfer of interests.

The following are those aspects of the relationship between the District and the Agency, which satisfy GASB Codification Section 2100 criteria.

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

A. Reporting Entity (Continued)

Manifestations of Oversight

The Agency is governed by the elected board of the Turlock Unified School District ex officio. Board members have decision-making authority, the power to designate management, the ability to significantly influence operations, and primary accountability for fiscal matters.

Oversight responsibility; the ability to conduct independent financial affairs, issue debt instruments, approve budgets, sign contracts, levy taxes, and otherwise influence operations and account for fiscal matters, is exercised by the Agency's Governing Board. Accordingly, the Agency is considered to be a separate legal entity from the school district, but the District's financial statements must include the Mello-Roos activity as a component unit. This information is presented in these financial statements as the Mello Roos Fund.

The Corporation

The Turlock Schools Financing Corporation (Corporation) is a nonprofit, public benefits corporation, incorporated under the laws of the state of California and recorded by the Secretary of State in March, 2005. The Corporation was formed for the sole purpose of providing financial assistance to the district by financing the John H. Pitman High School Phase III 12 Classroom Addition, the Turlock High School Modernization (Steve Feaver Aquatic Center) and the Dutcher Middle School Modernization. When the Corporation's Certificates of Participation have been paid with State reimbursements and the District's developer fees, title to all Corporation property will pass to the District for no additional consideration.

The following are those aspects of the relationship between the District and the Corporation, which satisfy GASB Codification Section 2100 criteria.

Manifestations of Oversight

The Corporation is governed by the elected board of the Turlock Unified School District ex officio. Board members have decision-making authority, the power to designate management, the ability to significantly influence operations, and primary accountability for fiscal matters.

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

A. Reporting Entity (Concluded)

Manifestations of Oversight (Concluded)

Oversight responsibility; the ability to conduct independent financial affairs, issue debt instruments, approve budgets, sign contracts, levy taxes, and otherwise influence operations and account for fiscal matters, is exercised by Corporation's Governing Board but must have consent of the District. The corporation has no employees. The District's Superintendent and Assistant Superintendent of Business Services function as agents of the Corporation. Neither individual receives additional compensation for work performed in this capacity. The District exercises significant influence over operations of the corporation as it is anticipated that the District will always be the sole lessee of all facilities owned by the Corporation. Accordingly, the Corporation is considered to be a separate legal entity from the school district, but the District's financial statements must include the related financing activities as a component unit. This information is presented in these financial statements as Certificates of Participation in the Long-term Debt and debt service payments from the Capital Facilities Fund.

B. Basis of Presentation

Government-wide Financial Statements:

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the District and its component units. Internal Service Fund activity is eliminated to avoid doubling revenues and expenses.

The government-wide statements are prepared using the economic resources measurement focus. This is the same approach used in the preparation of the fiduciary fund financial statements but differs from the manner in which governmental fund financial statements are prepared. Governmental fund financial statements, therefore, include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for the governmental funds.

The government-wide statement of activities presents a comparison between direct expenses and program revenues for each function or program of the District's governmental activities. Direct expenses are those that are specifically associated with a service, program, or department and are therefore clearly identifiable to a particular function. The District does not allocate indirect expenses to functions in the statement of activities. Program revenues include charges paid by the recipients of goods or services offered by a program, as well as grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues, which are not classified as program revenues, are presented as general revenues of the District, with certain exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the District.

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basis of Presentation (Concluded)

Fund Financial Statements:

Fund financial statements report detailed information about the District. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major governmental fund is presented in a separate column, and all non-major funds are aggregated into one column. The Cafeteria Enterprise Fund and the Internal Service Fund are presented on the proprietary fund statements. Fiduciary funds are reported by fund type.

The accounting and financial treatment applied to a fund is determined by its measurement focus and the modified accrual basis of accounting. All governmental funds are accounted for using a flow of current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current asset and current liabilities are generally included on the balance sheet. The Statement of Revenues, Expenditures, and Changes in Fund Balances for these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

All proprietary fund types are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the proprietary fund's Statement of Fund Net Position. The Statement of Revenues, Expenses and Changes in Fund Net Position for proprietary funds presents increases (i.e., revenue) and decreases (i.e., expenditures) in net total assets. The Statement of Cash Flows provides information about how the District finances and meets the cash flow needs of its proprietary activities.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Enterprise Fund are sales from District owned vending machines. The principal operating expenses of the Internal Service Fund are claims related to self-insurance.

Fiduciary funds are reported using the economic resources measurement focus and the modified accrual basis of accounting.

C. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Proprietary and fiduciary funds use the accrual basis of accounting.

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Basis of Accounting (Concluded)

Expenses/expenditures (Concluded):

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed. Expenditures incurred in the unrestricted resources shall be reduced first from the committed resources, then from assigned resources and lastly, the unassigned resources.

Pensions:

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net positions of the State Teachers Retirement Plan (STRS) and the CalPERS Schools Pool Cost-Sharing Multiple Employer Plan (PERS) and additions to/deductions from STRS and PERS fiduciary net positions have been determined on the same basis as they are reported separately by STRS and PERS. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

GASB 68 requires that the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used:

Valuation Date	June 30, 2013
Measurement Date	June 30, 2014
Measurement Period	July 1, 2013 to June 30, 2014

D. Fund Accounting

The accounts of the District are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. District resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. Each major fund is presented in a separate column. Non-major funds are aggregated and presented in a single column. The District reports the following major funds:

General Fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund. The following Special Revenue Funds, accounted for separately by the District, are included with the General Fund to comply with GASB 54: Pupil Transportation Fund and Special Reserve Fund for Other Post-employment Benefits.

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Fund Accounting (Concluded)

Capital Facilities Fund is used to account for resources received from developer impact fees assessed under provisions of the California Environmental Quality Act (CEQA). Expenditures are restricted to the purposes specified in Government Code Sections 65970-65981.

Additionally, the District reports the following fund types:

Proprietary Funds are used to account for activities that are more business-like than government-like in nature. Business-type activities include those for which a fee is charged to external users, normally on full cost-recovery basis. Proprietary funds are generally intended to be self-supporting. The District maintains two proprietary funds:

Cafeteria Enterprise Fund is used to account for revenue and expenses for District vending operations.

Internal Service Funds are used to account for services rendered on a cost-reimbursement basis within the District. The District maintains one internal service fund, the Self-Insurance Fund, which is used to pay claims or losses not covered by property and liability insurance such as those under the deductible amount.

Fiduciary Funds are agency funds used to account for assets of others for which the District acts as an agent. The District maintains student body funds, which are used to account for the raising and expending of money to promote the general welfare, morale, and educational experience of the student body. Agency funds are custodial in nature and do not involve measurement of results of operations. Such funds have no equity accounts since all assets are due to individuals or entities at some future time.

The amounts reported for student body funds represent the combined totals of all schools within the District.

E. Budgets and Budgetary Accounting

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds. By state law, the District's governing board must adopt a final budget no later than July 1. A public hearing must be conducted to receive comments prior to adoption. The District's governing board satisfied these requirements.

These budgets are revised by the District's Board of Trustees and District Superintendent during the year to give consideration to unanticipated income and expenditures. The original and final revised budgets are presented for the General Fund as required supplementary information in the financial statements.

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

H. Assets, Liabilities and Equity (Continued)

1. Deposits and Investments (Concluded)

Investments Valuation - In accordance with GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*, highly liquid market investments with maturities of one year or less at time of purchase are stated at amortized cost. All other investments are stated at fair value. Market value is used as fair value for those securities for which market quotations are readily available.

2. Stores Inventories and Prepaid Expenditures

Inventories are recorded using the consumption method, in that inventory acquisitions are initially recorded in inventory (asset) accounts, and are charged as expenditures when used. Reported inventories are equally offset by nonspendable fund balance, which indicates that these amounts are not "available for appropriation and expenditure" even though they are a component of net current assets. The District's central stores and cafeteria inventory valuation is First-in-First-out (FIFO).

Prepaid expenditures (expenses) represent amounts paid in advance of receiving goods or services. The District has the option of reporting an expenditure in governmental funds for prepaid items either when purchased or during the benefiting period. The District has chosen to report the expenditures in the benefitted period.

3. Capital Assets

Capital assets purchased or acquired with an original cost of \$5,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over an estimated useful life of 5 to 50 years depending on the asset class.

4. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section from deferred outflows of resources. This separate financial section, deferred outflow of resources, represents a consumption of net position that applies to a future period(s) and will not be recognized as an outflow of resources (expense/expenditure) until then.

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Budgets and Budgetary Accounting (Concluded)

Formal budgetary integration was employed as a management control device during the year for all budgeted funds. The District employs budget control by minor object and by individual appropriation accounts. Expenditures cannot legally exceed appropriations by major object account.

F. Encumbrances

Encumbrance accounting is used in all budgeted funds to reserve portions of applicable appropriations for which commitments have been made. Encumbrances are recorded for purchase orders, contracts, and other commitments when they are written. Encumbrances are liquidated when the commitments are paid. All encumbrances are liquidated at June 30.

G. Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

H. Assets, Liabilities and Equity

1. Deposits and Investments

Cash balances held in commercial bank accounts are insured to \$250,000 by the Federal Deposit Insurance Corporation.

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. Cash equivalents also include cash with county treasury balances for purposes of the statement of cash flows in the proprietary fund statements.

In accordance with *Education Code* Section 41001, the District maintains substantially all of its cash in the County Treasury. The county pools these funds with those of other districts in the county and invests the cash. These pooled funds are carried at cost, which approximates market value. Interest earned is deposited quarterly into participating funds. Any investment losses are proportionately shared by all funds in the pool.

The county is authorized to deposit cash and invest excess funds by California *Government Code* Section 53648 et seq. The funds maintained by the county either are secured by federal depository insurance or are collateralized.

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

H. Assets, Liabilities and Equity (Continued)

4. Deferred Outflows/Inflows of Resources (Concluded)

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and will not be recognized as an inflow of resources (revenue) until that time.

5. Unearned Revenue

Cash received for federal and state special projects and programs is recognized as revenue to the extent that qualified expenditures have been incurred. Unearned revenue is recorded to the extent that cash received on specific projects and programs exceeds qualified expenditures.

6. Compensated Absences

All vacation pay is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

Accumulated sick leave benefits are not recognized as liabilities of the District. The District's policy is to record sick leave as an operating expense in the period taken, since such benefits do not vest, nor is payment probable; however, unused sick leave is added to the creditable service period for calculation of retirement benefits when the employee retires. At retirement, each classified member will receive .004 year of service credit for each day of unused sick leave. Credit for unused sick leave is applicable to all certificated employees and is determined by dividing the number of unused sick days by the number of base service days required to complete the last school year, if employed full-time.

7. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the Statement of Net Position.

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

H. Assets, Liabilities and Equity (Continued)

8. Net Position

In the government-wide financial statements, net position is classified in the following categories:

Net Investment in Capital Assets - This amount consists of capital assets net of accumulated depreciation and reduced by outstanding debt that attributed to the acquisition, construction, or improvement of the assets.

Restricted Net Position - This amount is restricted by external creditors, grantors, contributors, laws or regulations of other governments.

Unrestricted Net Position - This amount is all net position that does not meet the definition of "net investment in capital assets" or "restricted net position."

9. Use of Restricted/Unrestricted Net Position

When an expense is incurred for purposes for which both restricted and unrestricted net position is available, the District's policy is to apply restricted net position first.

10. Fund Equity

In the fund financial statements, governmental funds report fund balance as nonspendable, restricted, committed, assigned or unassigned, based primarily on the extent to which the District is bound to honor constraints on how specific amounts are to be spent:

Nonspendable Fund Balance - Includes the portions of fund balance not appropriable for expenditures.

Restricted Fund Balance - Includes amounts subject to externally imposed and legally enforceable constraints.

Committed Fund Balance - Includes amounts subject to District constraints self-imposed by majority vote of the District Governing Board.

Assigned Fund Balance - Includes amounts the District intends to use for a specific purpose. Assignments may be established by the District Governing Board, the Superintendent of the District, or designee.

Unassigned Fund Balance - Includes the residual balance that has not been assigned to other funds and is not restricted, committed, or assigned to specific purposes.

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

H. Assets, Liabilities and Equity (Continued)

8. Net Position

In the government-wide financial statements, net position is classified in the following categories:

Net Investment in Capital Assets - This amount consists of capital assets net of accumulated depreciation and reduced by outstanding debt that attributed to the acquisition, construction, or improvement of the assets.

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In the fund financial statements, governmental funds report fund balance as nonspendable, restricted, committed, assigned or unassigned, based primarily on the extent to which the District is bound to honor constraints on how specific amounts are to be spent:

Nonspendable Fund Balance - Includes the portions of fund balance not appropriable for expenditures.

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Assigned Fund Balance - Includes amounts the District intends to use for a specific purpose. Assignments may be established by the District Governing Board, the Superintendent of the District, or designee.

Unassigned Fund Balance - Includes the residual balance that has not been assigned to other funds and is not restricted, committed, or assigned to specific purposes.

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

H. Assets, Liabilities and Equity (Continued)

10. Fund Equity (Continued)

Fund Balances

The District's fund balances at June 30, 2015 consisted of the following:

	General Fund	Capital Facilities Fund	Other Governmental Funds	Total
Nonspendable:				
Revolving Fund	\$ 20,000			
Stores Inventory	403,012		\$	
Prepaid Expenditures	8,075			
Total Nonspendable Fund Balance	431,087			
Restricted For:				
Legally Restricted Categorical Funding	2,919,018			
Capital Projects				
Cafeteria Program Operations				
Debt Service				
Purposes Specified in Government Code Sections 65970-65981				
Total Restricted Fund Balance	2,919,018			
Committed For:				
Pupil Transportation Equipment	195,439			
Postemployment Benefit Costs	887,723			
Total Committed Fund Balance	1,083,162			
Assigned For:				
Affordable Health Care	1,436,807			
Capital Projects	3,377,303			
Program Carryover	384,422			
21st Century Classroom Technology	4,297,484			
LCAP - Farm Carryover	321,579			
LCAP - Interventions Carryover	282,867			
Textbook Adoptions	4,502,287			
Transportation Repair Facility	52,970			
Total Assigned Fund Balance	14,655,719			
Unassigned:				
Reserve for Economic Uncertainties	3,678,275			
Other Unassigned	10,731,427			
Total Unassigned Fund Balance	14,409,702			
Total Fund Balances	\$ 33,498,688	\$ 7,626,584	\$ 11,519,582	\$ 52,644,854

Fund Balance Policy

The District believes that sound financial management principles require that sufficient funds be retained by the District to provide a stable financial base at all times. To retain this stable financial base, the District needs to maintain unrestricted fund balance in its General Fund sufficient to fund cash flows of the District and to provide financial reserves for unanticipated expenditures and/or revenue shortfalls of an emergency nature.

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

H. Assets, Liabilities and Equity (Continued)

10. Fund Equity (Concluded)

Fund Balance Policy (Concluded)

The purpose of the District's fund balance policy is to maintain a prudent level of financial resources to protect against reducing service levels because of temporary revenue shortfalls or unpredicted one-time expenditures.

The District has adopted a policy to achieve and maintain unrestricted fund balance in the General Fund of 5% of total General Fund expenditures, other uses and transfers out at the close of each fiscal year if the fund balance falls below 5%, it shall be recovered at a rate of 1% minimally, each year.

Additional detailed information, along with the complete *Fund Balance Policy* can be obtained from the District.

11. Local Control Funding Formula/Property Tax

The District's local control funding formula revenue is received from a combination of local property taxes, state apportionments, and other local sources.

The county is responsible for assessing, collecting, and apportioning property taxes. Taxes are levied for each fiscal year on taxable real and personal property in the county. The levy is based on the assessed values as of the preceding January 1, which is also the lien date. Property taxes on the secured roll are due on November 1 and February 1, and taxes become delinquent after December 10 and April 10, respectively. Property taxes on the unsecured roll are due on the lien date (January 1), and become delinquent if unpaid by August 31.

Secured property taxes are recorded as revenue when apportioned, in the fiscal year of the levy. The county apportions secured property tax revenue in accordance with the alternate method of distribution prescribed by Section 4705 of the California *Revenue and Taxation Code*. This alternate method provides for crediting each applicable fund with its total secured taxes upon completion of the secured tax roll - approximately October 1 of each year.

The County Auditor reports the amount of the District's allocated property tax revenue to the California Department of Education. Property taxes are recorded as local control funding formula sources by the District.

The California Department of Education reduces the District's entitlement by the District local property tax revenue. The balance is paid from the state General Fund, and is known as the State Apportionment.

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

H. Assets, Liabilities and Equity (Concluded)

11 Local Control Funding Formula/Property Tax (Concluded)

The District's Base Local Control Funding Formula Revenue is the amount of general-purpose tax revenue, per average daily attendance (ADA), that the District is entitled to by law. This amount is multiplied by the second period ADA to derive the District's total entitlement.

I. Impact of Recently Issued Accounting Principles

The GASB issued Statement 68, *Accounting and Financial Reporting for Pensions* in June 2012 to amend Statements 27 and 50 and improve accounting and financial reporting by state and local governments for pensions. The Statement details the recognition and disclosure requirements for employers with liabilities to a defined benefit pension plan. The Statement is effective beginning in fiscal year 2014-2015.

The GASB issued Statement 69, *Government Combinations and Disposals of Government Operations* in January 2013 to provide guidance for reporting mergers, acquisitions, transfers of operations, and disposals of government operations. The District does not have activities affected by the Standard and therefore the adoption of GASB 69 does not impact the District's financial statements. The Statement is effective beginning in fiscal year 2014-2015.

The GASB issued Statement 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date* which amends Statement 68 by requiring that, at transition, a government should recognize a beginning deferred outflow of resources for its pension contributions made after the measurement date of the beginning net pension liability. The Statement is effective beginning in fiscal year 2014-2015.

The GASB issued Statement 72, *Fair Value Measurement and Application* in February 2015 to enhance comparability of financial statements among governments by requiring measurement of certain assets and liabilities at fair value using consistent and accepted valuation techniques. The Statement is effective beginning in fiscal year 2015-2016.

The GASB issued Statement 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68* in June 2015. The requirements of this Statement will improve financial reporting by establishing a single framework for the presentation of information about pensions, which will enhance the comparability of pension-related information reported by employers and nonemployer contributing entities. The Statement is effective beginning in fiscal year 2015-2016.

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONCLUDED)

I. Impact of Recently Issued Accounting Principles (Concluded)

The GASB issued Statement 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans* in June 2015. The Statement will require enhanced note disclosures and schedules of required supplementary information that will be presented for other post-employment benefit plans (OPEB) to enhance the decision-usefulness of the financial reports of those OPEB plans. The Statement is effective beginning in fiscal year 2015-2016.

The GASB issued Statement 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* in June 2015. The requirements of this Statement will improve the decision-usefulness of financial information and will enhance its value for assessing accountability and interperiod equity by requiring recognition of the entire OPEB liability and a more comprehensive measure of OPEB expense. The Statement is effective beginning in fiscal year 2017-2018.

The GASB issued Statement 76, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments* superseding Statement No. 55 in June 2015. The GAAP hierarchy consists of the sources of accounting principles used to prepare financial statements in conformity with GAAP and the framework for selecting those principles. As a result of implementing this Standard, governments will apply financial reporting guidance with less variation, which will improve the usefulness of financial statement information for making decisions and assessing accountability and enhance the comparability of financial statement information among governments. The Statement is effective beginning in fiscal year 2015-2016.

The GASB issued Statement 77, *Tax Abatement Disclosures* in August 2015. The Statement requires disclosure of tax abatement information to make these transactions more transparent to financial statement users. Users will be better equipped to understand how tax abatements affect a government's future ability to raise resources and the impact those abatements have on a government's financial position and economic condition. The Statement is effective beginning in fiscal year 2016-2017.

The Office of Management and Budget issued the guidance *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance for Federal Awards) on December 29, 2013 which supersedes and streamlines requirements from eight different circulars into one document. The new administrative requirements and cost principles are required to be implemented for all federal awards made after December 26, 2014. The Uniform Guidance for Federal Awards will not affect the District until fiscal year 2015-2016 as all 2014-2015 federal awards occurred prior to December 26, 2014.

NOTE 2 - CASH

A. Summary of Cash

The following is a summary of cash at June 30, 2015:

<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Subtotal</u>	<u>Agency Funds</u>	<u>Total</u>
<u>\$ 56,830,543</u>	<u>\$ 97,183</u>	<u>\$ 56,927,726</u>	<u>\$ 911,974</u>	<u>\$ 57,839,700</u>

The District had the following cash at June 30, 2015:

	<u>Fair Value</u>	<u>Carrying Amount</u>	<u>Credit Quality Rating</u>
Cash in Commercial Banks	\$ 993,914	\$ 993,914	Not Rated
Cash in Revolving Fund	20,600	20,600	Not Rated
Cash in County Treasury	56,825,186	56,825,186	Not Rated
Total	\$ 57,839,700	<u>\$ 57,839,700</u>	

B. Policies and Practices

The District is authorized by State statutes and in accordance with the District's Investment Policy (Policy) to invest in the following:

- Securities issued or guaranteed by the Federal Government or its agencies
- State Local Agency Investment Fund (LAIF)
- Insured and/or collateralized certificates of deposit

The Policy, in addition to State statutes, establishes that funds on deposit in banks must be federally insured or collateralized and investments shall (1) have maximum maturity not to exceed five years, (2) be ladderized and based on cash flow forecasts; and (3) be subject to limitations to a certain percent of the portfolio for each of the authorized investments. The District's investments comply with the established policy.

Cash in Commercial Banks

Cash balances held in commercial bank accounts are insured to \$250,000 by the Federal Deposit Insurance Corporation. These amounts are held within various financial institutions. As of June 30, 2015 the carrying amount of the District's accounts was \$1,014,514, of which \$257,909 was uninsured. The District has not experienced any losses in these accounts.

NOTE 2 - CASH (CONTINUED)

B. Policies and Practices (Concluded)

Cash in County Treasury

In accordance with *Education Code* Section 41001, the District maintains substantially all of its cash with the County Treasury as an involuntary participant of a common investment pool, which totaled \$1,050,479,595. The fair market value of this pool as of that date, as provided by the pool sponsor, was \$1,054,110,425. Interest is deposited into participating funds. The balance available for withdrawal is based on the accounting records maintained by the county treasurer, which is recorded on the amortized cost basis.

C. Risk Disclosures

GASB Statement No. 40 requires a determination as to whether the District was exposed to the following specific investment risks at year end and if so, the reporting of certain related disclosures.

Interest Rate Risk - Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District manages its exposure to interest rate risk by investing in the County Pool and having the pool purchase a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations.

At June 30, 2015 the District had the following investment maturities:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Investment Maturities (in years)</u>	
		<u>Less than 1</u>	<u>1 to 4</u>
County Treasury	<u>\$56,825,186</u>	<u>\$21,224,207</u>	<u>\$35,600,979</u>

Credit Risk - Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The county is restricted by Government Code Section 53635 pursuant to Section 53601 to invest only in time deposits, U.S. government securities, state registered warrants, notes or bonds, State Treasurer's investment pool, bankers' acceptances, commercial paper, negotiable certificates of deposit, and repurchase or reverse repurchase agreements. The ratings of securities by nationally recognized rating agencies are designed to give an indication of credit risk. At year end, the District was not exposed to credit risk.

NOTE 2 - CASH (CONCLUDED)

C. Risk Disclosures (Concluded)

Custodial Credit Risk - Deposits are exposed to custodial credit risk if they are not covered by depository insurance and the deposits are uncollateralized, collateralized with securities held by the pledging financial institution, or collateralized with securities held by the pledging financial institution's trust department or agent but not in the District's name.

Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the government, and are held by either the counterparty or the counterparty's trust department or agent but not in the District's name. At year end, the District was not exposed to custodial credit risk.

Concentration of Credit Risk - This risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. At year end, the District was not exposed to concentration of credit risk.

Foreign Currency Risk - This is the risk that exchange rate will adversely affect the fair value of an investment. At year end, the District was not exposed to foreign currency risk.

NOTE 3 - ACCOUNTS RECEIVABLE

Accounts receivable at June 30, 2015 consist of the following:

	Governmental Funds				Proprietary Funds
	General Fund	Capital Facilities Fund	Other Governmental Funds	Total	Enterprise Fund
Federal Government					
Categorical Aid Programs	\$ 1,336,525		\$ 515,130	\$ 1,851,655	
State Government					
Local Control Funding Formula					
Categorical Aid Programs	17,572		111,520	129,092	
Lottery	1,224,280			1,224,280	
Other	69,230		41,597	110,827	
Total State Government	1,311,082		153,117	1,464,199	
Local Government	589,577	\$ 36,101	44,72	670,650	
Miscellaneous	652,965		6,51	659,016	\$ 2,758
Total Accounts Receivable	\$ 3,890,149	\$ 36,101	\$ 719,270	\$ 4,645,520	\$ 2,758

NOTE 4 - INTERFUND TRANSACTIONS

Interfund transactions are reported as either loans, services provided, reimbursements, or transfers. Loans are reported as interfund receivables and payables, as appropriate, and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements occur when one fund incurs a cost, charges the appropriate benefiting fund, and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers among governmental and proprietary funds are netted as part of the reconciliation to the government-wide financial statements.

Interfund Receivables/Payables (Due From/Due To)

Individual fund interfund receivable and payable balances at June 30, 2015 are as follows:

	Interfund Receivables	Interfund Payables
Major Governmental Funds:		
General Fund	\$ 55,036	\$ 1,000,120
Capital Facilities Fund		21,711
Non-Major Governmental Funds:		
Child Development Fund	120	257
Cafeteria Fund		32,499
Special Reserve Fund for Capital Outlay Projects	1,000,000	
Subtotal Governmental Funds	1,055,156	1,054,587
Proprietary Funds:		
Enterprise Fund	44	613
Total	<u>\$ 1,055,200</u>	<u>\$ 1,055,200</u>

Interfund Transfers

Interfund transfers consist of operating transfers from funds receiving revenue to funds through which the resources are to be expended.

	Transfers In	Transfers Out
Major Governmental Funds:		
General Fund	\$ 21,711	\$ 1,233,605
Capital Facilities Fund	4,833,605	21,711
Non-Major Governmental Funds:		
Special Reserve Fund for Capital Outlay Projects	1,000,000	4,600,000
Total	<u>\$ 5,855,316</u>	<u>\$ 5,855,316</u>

NOTE 4 - INTERFUND TRANSACTIONS (CONCLUDED)

Interfund Transfers (Concluded)

The District transferred \$233,605 from the General Fund to the Capital Facilities Fund for the General Fund contribution to the Turlock High School Modernization Phase 5 and 6.

The District transferred \$21,711 from the Capital Facilities Fund to the General Fund for the 3% administrative charges for developer fee collection.

The District transferred \$1,000,000 from the General Fund to the Special Reserve Fund for Capital Outlay Projects for future capital project needs.

The District transferred \$4,600,000 from the Special Reserve Fund for Capital Outlay Projects to the Capital Facilities Fund for the District's additional contribution to Turlock High School Modernization Phase 5 and 6.

NOTE 5 - CAPITAL ASSETS AND DEPRECIATION

Capital asset activity for the year ended June 30, 2015 is shown below:

	Balance July01,2014	Additions	Deductions	Balance June30,2015
Capital assets, not being depreciated:				
Land	\$ 7,267,701			\$ 7,267,701
Work in progress	6,155,340	\$ 6,681,361	\$ 5,142,075	7,694,626
Total capital assets, not being depreciated	13,423,041	6,681,361	5,142,075	14,962,327
Capital assets being depreciated:				
Buildings	199,257,955	6,763,625		206,021,580
Improvements of sites	26,795,979	315,959	4,794	27,107,144
Equipment	14,720,913	1,705,248	381,842	16,044,319
Total capital assets, being depreciated	240,774,847	8,784,832	386,636	249,173,043
Less accumulated depreciation for:				
Buildings	68,083,130	6,422,221		74,505,351
Improvements of sites	14,319,074	1,248,774	4,794	15,563,054
Equipment	10,200,266	697,316	342,401	10,555,181
Total accumulated depreciation	92,602,470	8,368,311	347,195	100,623,586
Total capital assets, being depreciated, net	148,172,377	416,521	39,441	148,549,457
Governmental activities capital assets, net	\$ 161,595,418	\$ 7,097,882	\$ 5,181,516	\$ 163,511,784

NOTE 5 - CAPITAL ASSETS AND DEPRECIATION (CONCLUDED)

Depreciation expense was charged to governmental activities as follows:

Governmental Activities:

Instruction	\$ 5,958,407
Instruction-related Services	538,598
Pupil Services	1,177,652
General Administration	4,988
Plant Services	514,761
Centralized Data Processing	155,113
Enterprise Activities	18,792
	<hr/>
Total	<u>\$ 8,368,311</u>

NOTE 6 - UNAMORTIZED BOND PREMIUMS

The District sold its Measure Y and Measure Z, Series 2007 Bonds and 2013 Refunding Bonds at a total premium of \$656,059. The premiums are being amortized using the straight-line method over the life of the related bond issue as a reduction in annual interest expense.

The annual amortization of the bond premiums is as follows:

Year Ended June 30	Annual Amortization
	<hr/>
2016	\$ 18,546
2017	18,546
2018	18,546
2019	18,546
2020	18,546
2021-2025	92,730
2026-2030	75,459
2031-2034	7,497
	<hr/>
Total	<u>\$ 268,416</u>

NOTE 7 - BONDED DEBT

2007 General Obligation Refunding Bonds

On August 1, 2006, the District issued \$28,580,000 in general obligation refunding bonds. The bonds were issued to fully defease the 1998, 1999 and 2001 General Obligation Bonds which were issued to fund the construction of John H. Pitman High School. The bonds were issued as current interest bonds with interest rates ranging from 3.75 percent to 4.30 percent and are scheduled to mature through August 1, 2026.

NOTE 7 - BONDED DEBT (CONTINUED)

Measure Y, Series 2007

In July 2007, the District issued \$7,725,000 of general obligation bonds approved in an election on November 7, 2006. The bonds were issued to fund future construction projects approved by the voters under Proposition 39. The bonds were issued as current interest bonds with interest rates ranging from 4.125 percent to 8.0 percent and are scheduled to mature through June 1, 2032.

Measure Z, Series 2007

In July 2007, the District issued \$9,900,000 of general obligation bonds approved in an election on November 7, 2006. The bonds were issued to fund future construction projects approved by the voters under Proposition 39. The bonds were issued as current interest bonds with interest rates ranging from 4.5 percent to 5.25 percent and are scheduled to mature through June 1, 2032.

2013 General Obligation Refunding Bonds

On April 30, 2013, the District issued \$8,475,000 in general obligation refunding bonds. The bonds were issued to fully defease the 2002 Series 2004 General Obligation Bonds which were issued to raise money for authorized school purposes. The 2014 General Obligation Refunding Bonds were issued as current interest bonds with interest rates ranging from 2.00 percent to 3.125 percent and are scheduled to mature through June 1, 2029.

The District has defeased various general obligation bond issues by creating separate irrevocable trust funds. New debt has been issued and the proceeds have been used to purchase U.S. Government Securities that were placed in the trust funds. The investments and fixed earnings from the investments are sufficient to fully service the defeased debt until the debt is called or matures. For financial reporting purposes, the advance refunding met the requirements of an in-substance debt defeasance and therefore the deferred debt was removed as a liability from the District's government-wide financial statements.

The outstanding general obligation bonded debt at June 30, 2015 is:

Date of Issue	Interest Rate%	Maturity Date	Amount of Original Issue	Outstanding July 01, 2014	Issued Current Year	Redeemed Current Year	Outstanding June 30, 2015
2007	3.75-4.30	08/01/26	\$ 28,580,000	\$ 20,650,000		\$ 1,530,000	\$ 19,120,000
2007	4.125-8.0	06/01/32	7,725,000	6,610,000		225,000	6,385,000
2007	4.5-5.25	06/01/32	9,900,000	8,465,000		285,000	8,180,000
2013	2.0-3.125	06/01/29	8,475,000	8,045,000		450,000	7,595,000
Total				<u>\$ 43,770,000</u>	<u>\$ 0</u>	<u>\$ 2,490,000</u>	<u>\$ 41,280,000</u>

TURLOCK UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2015

NOTE 7 - BONDED DEBT (CONCLUDED)

The annual requirements to amortize the General Obligation Bonds payable are as follows:

Year Ended June 30	Principal	Interest	Total
2016	\$ 2,590,000	\$ 1,430,308	\$ 4,020,308
2017	2,705,000	1,342,182	4,047,182
2018	2,820,000	1,252,145	4,072,145
2019	2,925,000	1,160,046	4,085,046
2020	3,035,000	1,060,328	4,095,328
2021-2025	16,835,000	3,579,533	20,414,533
2026-2030	7,900,000	1,422,310	9,322,310
2031-2032	2,470,000	187,001	2,657,001
Totals	\$ 41,280,000	\$ 11,433,853	\$ 52,713,853

NOTE 8 - CERTIFICATES OF PARTICIPATION

On June 25, 2015, the District issued 2015 Refunding Certificates of Participation in the aggregate amount of \$7,111,787 to fully defease the 2005 Certificates of Participation. The 2015 Refunding Certificates of Participation are scheduled to mature through August 1, 2030 and bear 3 percent interest. As a result of the advance refunding, the District reduced its total debt service requirements by \$721,283, which resulted in an economic gain (difference between the present value of debt service payments on the old debt and new debt) of \$583,976.

The District has defeased the certificates of participation by creating a separate irrevocable trust fund. New debt has been issued and the proceeds have been used to purchase U.S. Government Securities that were placed in the trust fund. The investments and fixed earnings from the investments are sufficient to fully service the defeased debt until the debt is called or matures. For financial reporting purposes, the advance refunding met the requirements of an in-substance debt defeasance and therefore the unearned debt has been removed as a liability from the District's government-wide financial statements.

The outstanding certificates of participation debt at June 30, 2015 is:

Date of Issue	Interest Rate%	Maturity Date (August 1)	Amount of Original Issue	Outstanding July 01, 2014	Issued Current Year	Redeemed Current Year	Outstanding June 30, 2015
2005	3.5-6.0	2030	\$ 9,310,000	\$ 7,215,000		\$ 7,215,000	
2015	3.0	2030	7,111,787		\$ 7,111,787		\$ 7,111,787
			<u>\$ 16,421,787</u>	<u>\$ 7,215,000</u>	<u>\$ 7,111,787</u>	<u>\$ 7,215,000</u>	<u>\$ 7,111,787</u>

NOTE 8 - CERTIFICATES OF PARTICIPATION (CONCLUDED)

The certificates mature through August 1, 2032, as follows:

Year Ended June30	Principal	Interest	Total
2016	\$ 405,244	\$ 121,933	\$ 527,177
2017	363,804	195,739	559,543
2018	372,370	184,697	557,067
2019	385,149	173,334	558,483
2020	397,444	161,595	559,039
2021-2025	2,167,024	619,288	2,786,312
2026-2030	2,500,120	269,887	2,770,007
2031-2032	520,632	7,810	528,442
Totals	\$ 7,111,787	\$ 1,734,283	\$ 8,846,070

NOTE 9 - CHILDREN'S FACILITY LOAN

The District has entered into loan agreements with the California Department of Education for the Crowell State Preschool Facility. The District was granted \$210,000 to complete the Crowell project. The grant agreement states that the loan amount (no interest charged) is to be paid back within ten years of the first repayment. The facilities are registered in the name of the State of California until the loans are repaid in full at which time the titles will transfer to the Turlock Unified School District. As of June 30, 2015, the outstanding amount of the loans was \$105,000.

The repayment schedule of the loans through 2020 is as follows:

Year Ended June30	Children's Facility Loan Payment
2016	\$ 21,000
2017	21,000
2018	21,000
2019	21,000
2020	21,000
Totals	\$ 105,000

NOTE 10 - LONG-TERM DEBT

A schedule of changes in long-term debt for the year ended June 30, 2015 is shown below:

	Balance July 1, 2014	Additions	Deductions	Balance June 30, 2015	Due Within One Year
General Obligation Bonds	\$ 43,770,000		\$ 2,490,000	\$ 41,280,000	\$ 2,590,000
Certificates of Participation	7,215,000	\$ 7,111,787	7,215,000	7,111,787	405,244
Children's Facility Loan	126,000		21,000	105,000	21,000
Compensated Absences	225,638	30,680		256,318	256,318
Totals	\$ 51,336,638	\$ 7,142,467	\$ 9,726,000	\$ 48,753,105	\$ 3,272,562

Payments on the general obligation bonds will be made from the Bond Interest and Redemption Fund. The Certificates of Participation will be paid from the Capital Facilities Fund and the Children's Facility Loan will be paid from the Child Development Fund. All other payments will be made from the General Fund.

NOTE 11 - OTHER POST EMPLOYMENT BENEFITS

The Turlock Unified School District accounts for postemployment benefits under GASB Statement 45, Accounting and Financial Reporting by Employers for Post-employment Benefits Other than Pension. This accounting requires the District to report its liability for other postemployment benefits (OPEB) consistent with newly established generally accepted accounting principles by reflecting an actuarially determined liability for the present value of projected future benefits for retirees and beneficiaries currently receiving benefits, terminated plan members entitled to but not yet receiving benefits and active plan members.

Plan Description

The Post Employment Benefit Plan (Plan) is a single-employer defined benefit healthcare plan administered by the District. The Plan provides medical, dental and vision insurance benefits to eligible retirees and their spouses as follows:

	<u>Certificated</u>	<u>Classified</u>	<u>Management</u>	<u>CSEA</u>
Benefit types provided	Medical, dental and vision	Medical only	Medical only	Medical only
Duration of Benefits	\$1,500 cap applies for 5 years but not beyond age 65	Lifetime	Lifetime	Lifetime
	CalPERS Minimum: Lifetime			
Required Service	15 years	5 years	5 years	5 years
Minimum Age	55	50	50	50
Dependent Coverage	Yes	Yes	Yes	Yes
District Contribution %	100%	100%	100%	100%
District Cap	\$1,500 per year*	\$37.80 per month	\$37.80 per month	37.80 per month

NOTE 11 - OTHER POST EMPLOYMENT BENEFITS (CONTINUED)

Plan Description (Concluded)

*Applies to those retiring before July 1, 2013. Applies for 5 years. Otherwise, the statutory CalPERS minimum District contribution applies.

Funding Policy

Employees are not currently required to contribute to the plan. In order to fully fund the plan, the District would be required to contribute the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years.

The contribution requirements of plan members and the District are established and may be amended by the District and the Turlock Teachers Association (TTA), the local California Service Employees Association (CSEA), Turlock Classified-American Federation of Teachers (TCAFT), and unrepresented groups.

The required contribution is based on pay-as-you-go financing requirements, with an additional amount to prefund benefits as determined annually through the agreements between the District, TTA, CSEA, TCAFT and the unrepresented groups. For fiscal year 2014-2015, the District contributed \$556,245 to the plan, all of which was used for current premiums (approximately 100 percent of total premiums).

Annual OPEB Cost

The District's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for the last three years was as follows:

<u>Fiscal Year</u> <u>Ended June 30</u>	<u>Annual</u> <u>OPEB Cost</u>	<u>Percentage</u> <u>of Annual</u> <u>OPEB Cost</u> <u>Contributed</u>	<u>Net OPEB</u> <u>Obligation</u>
2015	\$1,632,470	34.1%	\$7,426,376
2014	\$1,483,914	13.8%	\$6,350,151
2013	\$1,443,795	10.7%	\$5,071,378

The District's annual other post-employment benefit (OPEB) cost (expense) is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities over a period not to exceed thirty years.

NOTE 11 - OTHER POST EMPLOYMENT BENEFITS (CONTINUED)

Annual OPEB Cost (Concluded)

The following table shows the components of the District's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the District's net OPEB obligation:

Annual required contribution	\$1,665,533
Interest on OPEB obligation	285,757
Adjustment to annual required contribution	<u>(318,820)</u>
Annual OPEB cost (expense)	1,632,470
Payments made	<u>(556,245)</u>
Increase in net OPEB obligation	1,076,225
Net OPEB obligation-beginning of year	<u>6,350,151</u>
Net OPEB obligation-end of year	<u>\$7,426,376</u>

Funding Status and Funding Progress

As of February 1, 2015, the most recent actuarial valuation date, the actuarial accrued liability for benefits was \$15,987,112, all of which is unfunded.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future.

Actuarial Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefits costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the February 1, 2015 actuarial valuation, the "entry age normal" actuarial cost method was used. The actuarial assumptions included a 4.5 percent investment rate of return (net of administrative expenses) based on long-term historical returns for surplus funds invested pursuant to California Government Code Sections 53601 et seq. An annual healthcare cost trend rate of 4 percent per year and 2.75 percent payroll increase assumptions were used. The level percentage of payroll method is being used to allocate amortization cost by year with a closed 30 year amortization period for the initial UAAL and an open 30 year amortization period for any residual UAAL. The remaining amortization period for the initial UAAL at June 30, 2015 was twenty-four (24) years.

NOTE 12 - EMPLOYEE RETIREMENT SYSTEMS

Qualified employees are covered under cost-sharing multiple-employer contributory retirement plans maintained by agencies of the State of California. Certificated employees are members of the California State Teachers' Retirement System (STRS) and classified employees are members of the California Public Employees' Retirement System (CalPERS).

Pension Plan Fiduciary Net Position. The plans fiduciary net positions disclosed in this report may differ from the plan assets reported in the funding actuarial valuations reported due to several reasons. First, for the accounting valuations, items such as deficiency reserves, fiduciary self-insurance and OPEB expense are included in fiduciary net positions. These amounts are excluded for rate setting purposes in the funding actuarial valuations. In addition, differences may result from early closing and final reconciled reserves.

A. State Teachers' Retirement System (STRS)

Plan Description. The Turlock Unified School District contributes to the State Teachers' Retirement System (STRS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by STRS. The State of California is a Nonemployer Contributing Entity to STRS. The plan provides retirement, disability, and survivor benefits to beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the State Teachers' Retirement Law. Although CalSTRS is the administrator of the STRS, the state is the sponsor of the STRS and obligor of the trust. In addition, the state is both an employer and nonemployer contributing entity to the STRS. CalSTRS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalSTRS annual financial report may be obtained from CalSTRS, 100 Waterfront Place, West Sacramento, California 95610.

Benefit. STRS provides defined benefit program benefits under two formulas: 2% at 60 for members hired on or before December 31, 2012 and 2% at 62 for members hired after that date. Both formulas define hire as the date at which the member was hired to perform service that could be creditable to CalSTRS. The benefit under each formula is calculated as 2% per year of creditable service. The 2% at 60 formula uses final compensation to calculate the benefit. The 2% at 62 formula uses an average of the highest compensation for three consecutive years to calculate the benefit.

Funding Policy. Required member, employer and state contribution rates are set by the California Legislature and Governor and detailed in Teachers' Retirement Law. Contribution rates are expressed as a level percentage of payroll using the entry age normal actuarial cost method. Active plan members are required to contribute 8.15% of their salary and the Turlock Unified School District and the State are required to contribute actuarially determined rates. The actuarial methods and assumptions used for determining the rates are those adopted by the STRS Teachers' Retirement Board.

NOTE 12 - EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

A. State Teachers" Retirement System (STRS) (Continued)

Funding Policy (Concluded). The required employer contribution rate for fiscal year 2013-2014 was 8.25% and for fiscal year 2014-2015 8.88% of annual payroll. The required State contribution rate for fiscal year 2014-2015 was 5.68%. The Turlock Unified School District" s contributions to STRS for the fiscal years ending June 30, 2015, 2014 and 2013 were \$5,496,799, \$4,942,744, and \$4,573,471, respectively, and equal 100% of the required contributions for each year.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. At June 30, 2015 the District reported a liability of \$78,305,580 for its proportionate share of the net pension liability for STRS. The net pension liability was measured as of June 30, 2014, and the total pension liability used to calculate the net pension liability was determined by applying update procedures to an actuarial valuation as of June 30, 2013. The District's proportion of the net pension liability was based on a projection of the District's and the State of California" s (non-employer contributing entity) long-term share of contributions to the pension plan relative to the projected contributions of all participating school districts and the state, actuarially determined. At June 30, 2014, the District's proportion of contributions was .1340 percent.

For the year ended June 30, 2015, the District recognized pension expense of \$8,644,926 which included the State" s required on-behalf contribution. At June 30, 2015, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Deferred Outflows and Inflows of Resources:		
Difference between expected and actual experience	-	-
Changes in Assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	-	\$ 19,282,600
Changes in proportion and differences between District contributions and proportionate share of contributions	-	-
District contributions subsequent to measurement date of June 30, 2014	\$ 5,496,799	-
Totals	\$ 5,496,799	\$ 19,282,600

NOTE 12 - EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

A. State Teachers" Retirement System (STRS) (Continued)

Actuarial Assumptions. The total pension liability for STRS was determined by applying update procedures to a financial reporting actuarial valuation as of June 30, 2013, and rolling forward the total pension liability to June 30, 2014. The financial reporting actuarial valuation as of June 30, 2013, used the following actuarial methods and assumptions, applied to all prior periods included in the measurement:

Experience Study	July 1, 2006, through June 30, 2010
Actuarial Cost Method	Entry age normal
Investment rate of return	7.60%
Consumer Price Inflation	3.00%
Wage Growth	3.75%
Post-retirement Benefit Increases	2.00% simple for DB

CalSTRS uses custom mortality tables to best fit the patterns of mortality among its members. These custom tables are based on RP2000 series table adjusted to fit CalSTRS experience. RP2000 series tables are an industry standard set of mortality rates published by the Society of Actuaries. See CalSTRS July 1, 2006 – June 30, 2010 Experience Analysis for more information.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. The best-estimate ranges were developed using capital market assumptions from CalSTRS general investment consultant (Pension Consulting Alliance-PCA) as an input to the process. Based on the model from CalSTRS consulting actuary § (Milliman) investment practice, a best estimate range was determined by assuming the portfolio is re-balanced annually and that annual returns are lognormally distributed and independent from year to year to develop expected percentiles for the long-term distribution of annualized returns. The assumed asset allocation by PCA is based on Board policy for target asset allocation in effect on February 2, 2012, the date the current experience study was approved by the Board. Best estimates of 10-year geometric real rates of return and the assumed asset allocation for each major asset class used as input to develop the actuarial investment rate of return are summarized in the following table:

<u>Asset Class</u>	<u>Assumed Asset Allocation</u>	<u>Long-Term* Expected Real Rate of Return</u>
Global Equity	47%	4.50%
Private Equity	12%	6.20%
Real Estate	15%	4.35%
Inflation Sensitive	5%	3.20%
Fixed Income	20%	0.20%
Cash/Liquidity	1%	0.00%

* 10-year geometric average

NOTE 12 - EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

A. State Teachers" Retirement System (STRS) (Concluded)

Discount Rate. The discount rate used to measure the total pension liability was 7.60 percent. The projection of cash flows used to determine the discount rate assumed the contributions from plan members and employers will be made at statutory contribution rates. Projected inflows from investment earnings were calculated using the long-term assumed investment rate of return (7.60 percent) and assuming the contributions, benefit payments, and administrative expense occurred midyear. Based on those assumptions, the STRS" s fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payment to determine the total pension liability.

Presented below is the District" s proportionate share of the net pension liability of employers and the state using the current discount rate of 7.60 percent, as well as what the net pension liability would be if it were calculated using a discount rate that is one to three percent lower or one to three percent higher than the current rate:

Discount Rate	Net Pension Liability of Employers
3% Decrease (4.60%)	\$ 239,223,500
2% Decrease (5.60%)	174,967,820
1% Decrease (6.60%)	122,057,920
Current Discount Rate (7.60%)	78,305,580
1% Increase (8.60%)	41,824,080
2% Increase (9.60%)	11,170,240
3% Increase (10.60%)	(14,685,060)

B. California Public Employees Retirement System (CalPERS)

Plan Description. The Turlock Unified School District contributes to the School Employer Pool under the California Public Employees" Retirement System (CalPERS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. The plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by State statutes, as legislatively amended, within the Public Employees" Retirement Law. CalPERS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalPERS" annual financial report may be obtained from the CalPERS Executive Office, 400 Q Street, Room 1820, Sacramento, CA 95814.

Funding Policy. Active plan members were required to contribute 6.974% of their salary and the Turlock Unified School District was required to contribute an actuarially annually determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the CalPERS Board of Administration.

NOTE 12 - EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

B. California Public Employees Retirement System (CalPERS) (Continued)

Funding Policy (Continued). The required employer contribution rate for fiscal 2013-2014 was 11.442% and for fiscal year 2014-2015 11.771% of annual payroll. The contribution requirements of the plan members are established by State statute. The Turlock Unified School District's employer contributions to CalPERS for the fiscal year ending June 30, 2015, 2014 and 2013 were \$2,352,910, \$2,059,277 and \$2,066,601, respectively and equal 100% of the required contributions for each year.

Benefits. CalPERS provides defined benefit program benefits based on members' years of service, age, final compensation and benefit formula. Members become fully vested in their retirement benefits earned to date after five years of credited service.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. At June 30, 2015, the District reported a liability of \$20,093,810 for its proportionate share of the net pension liability for CalPERS. The net pension liability was measured as of June 30, 2014, and the total pension liability used to calculate the net pension liability was determined by applying update procedures to an actuarial valuation as of June 30, 2013. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating school districts and the state, actuarially determined. At June 30, 2014, the District's proportion of contributions was .177 percent.

For the year ended June 30, 2015, the District recognized pension expense of \$2,352,910. At June 30, 2015, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Deferred Outflows and Inflows of Resources:		
Difference between expected and actual experience	-	-
Changes in Assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	-	\$ 6,904,458
Changes in proportion and differences between District contributions and proportionate share of contributions		-
District contributions subsequent to measurement date of June 30, 2014	\$ 2,352,910	-
Totals	<u>\$ 2,352,910</u>	<u>\$ 6,904,458</u>

NOTE 12 - EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

B. California Public Employees Retirement System (CalPERS) (Continued)

Actuarial Assumptions. For the year ended June 30, 2014, the total pension liability was determined by rolling forward the June 30, 2013 total pension liability. The June 30, 2013 and the June 2014 total pension liabilities were based on the following actuarial methods and assumptions:

Experience Study	July 1, 1997 through June 30, 2011
Actuarial Cost Method	Entry age normal
Investment rate of return	7.50%
Consumer price inflation	2.75%
Wage Growth	Varies by entry age and service
Post-retirement Benefit Increases	Contract COLA up to 2.00% until purchasing power protection allowance floor on purchasing power applies, 2.75% thereafter

CalPERS uses a mortality table based on CalPERS specific data. The table includes 20 years of mortality improvements using Society of Actuaries Scale BB.

Discount Rate. The discount rate used to measure the total pension liability was 7.50 percent. A projection of the expected benefit payments and contributions was performed to determine if assets would run out. The test revealed the assets would not run out. Therefore the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability for the Schools Pool.

The following presents the net pension liability of the Plan as of June 30, 2014, calculated using the discount rate of 7.50 percent, as well as what the net pension liability would be if it were calculated using a discount rate that is 1percentage-point lower (6.50 percent) or 1 percentage-point higher (8.50 percent) than the current rate:

Discount Rate	Plan's Net Pension Liability
1% Decrease (6.50%)	\$ 35,150,667
Current Discount Rate (7.50%)	19,992,150
1% Increase (8.50%)	7,325,648

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

NOTE 12 - EMPLOYEE RETIREMENT SYSTEMS (CONCLUDED)

B. California Public Employees Retirement System (CalPERS) (Concluded)

Discount Rate (Concluded). The table below reflects long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These geometric rates of return are net of administrative expenses.

<u>New Strategic Asset Class</u>	<u>Real Return Allocation</u>	<u>Real Return Years 1-10¹</u>	<u>Years 11+²</u>
Global Equity	47%	5.25%	5.71%
Global Fixed Income	19%	0.99%	2.43%
Inflation Sensitive	6%	0.45%	3.36%
Private Equity	12%	6.83%	6.95%
Real Estate	11%	4.50%	5.13%
Infrastructure and Forestland	3%	4.50%	5.09%
Cash/Liquidity	2%	(0.55)%	(1.05)%

¹ An expected inflation of 2.5% used for this period

² An expected inflation of 3.0% used for this period

C. Social Security

As established by Federal law, all public sector employees who are not members of their employer's existing retirement system (STRS or PERS) must be covered by social security or an alternative plan. The District has elected to use Social Security.

D. On Behalf Payment

The District was recipients of on-behalf payments made by the State of California to the State Teachers Retirement System (STRS). These payments consist of State general fund contributions of \$3,148,127 to STRS (5.68% of salaries subject to STRS).

NOTE 13 - STUDENT BODY FUNDS

The Student Body Funds often engage in activities, which involve cash transactions. These transactions are not subject to adequate internal accounting control prior to deposits being recorded in the bank accounts. It has been determined on a cost benefit basis that providing increased internal control in this area does not justify the additional costs that would be necessary to control receipts prior to the point of deposit.

NOTE 14 - COMMITMENTS AND CONTINGENCIES

A. Litigation

The District is involved in various litigation arising from the normal course of business. In the opinion of management and legal counsel, the disposition of all litigation pending is not expected to have a material adverse effect on the overall financial position of the District at June 30, 2015.

B. State and Federal Allowances, Awards and Grants

The District has received state and federal funds for specific purposes that are subject to review and audit by the grantor agencies. If the review or audit discloses exceptions, the District may incur a liability to grantor agencies.

The District has received state and federal funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate expenditure disallowances under terms of the grants, it is believed that any required reimbursements will not be material.

C. Joint Ventures

The District participates in two joint ventures under a joint powers agreement (JPA) with the Northern California Schools Insurance Group (NCSIG) Joint Powers Authority and the Central Region School insurance Group (CRSIG) Joint Powers Authority. The relationship between the District and the JPAs is such that the JPAs are not component units of the District for financial reporting purposes.

Each JPA arranges for and/or provides coverage for its members. Each JPA is governed by a board consisting of a representative from each member district. The board controls the operations of their JPA, including selection of management and approval of operating budgets independent of any influence by the member districts beyond their representation on the Board. Each member district pays a premium commensurate with the level of coverage requested and shares surpluses and deficits proportionately to their participation in each JPA.

Condensed financial statements for the JPAs for the year ended June 30, 2015 are not available.

D. Operating Leases

The District has entered into various office equipment leases that extend beyond the current fiscal year. The District does not intend to buy-out the equipment at the end of the lease and historically has turned in the old equipment for new.

TURLOCK UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

NOTE 14 - COMMITMENTS AND CONTINGENCIES (CONCLUDED)

D. Operating Leases (Concluded)

The following is a schedule by year of minimum future rentals on non-cancelable operating leases as of June 30, 2015:

<u>Year Ended June 30</u>	<u>Future Minimum Rent Payments</u>
2016	\$ 88,976
2017	23,331
2018	6,056
2019	<u>1,032</u>
Totals	<u>\$ 119,395</u>

The District paid \$91,109 for related rents in 2014-2015. The District will receive no sublease rentals nor pay any contingent rentals for this equipment.

E. Construction Commitments

As of June 30, 2015, the District had the following commitments with respect to the unfinished capital projects:

<u>Capital Project</u>	<u>Remaining Construction Commitment</u>	<u>Expected Date of Completion</u>
THS Phase 5 and 6	\$ 5,184,989	March, 2016
Ag Farm	<u>37,155</u>	September, 2015
Total Estimated Construction Commitments	<u>\$ 5,222,144</u>	

NOTE 15 - RISK MANAGEMENT

A. Property and Liability

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. During fiscal year ending June 30, 2015, the District contracted with Northern California Schools Insurance Group (Nor Cal Relief) for property and liability insurance coverage and also theft insurance coverage. Settled claims have not exceeded this commercial coverage in any of the past three years. There has not been a significant change in coverage from the prior year.

NOTE 16 - RESTATEMENT OF NET POSITION (CONCLUDED)

The June 30, 2014, Net Position is being restated to recognize the net effect resulting from recognition of Deferred Outflows of Pension costs and related pension liability and for corrections to accumulated depreciation as follows:

	Government-Wide Financial Statements	
	Governmental Activities	Business-Type Activities
Net Position, June 30, 2014 as originally reported	\$ 163,471,813	\$ 190,447
Adjustments to Accumulated Depreciation		
Buildings	(4,421,136)	
Equipment	(1,341,115)	
Site Improvements	(1,956,140)	
Retroactive recognition of the District's share of unfunded pension liabilities for STRS and PERS	(116,047,964)	(18,709)
Net Position, June 30, 2014 as restated	<u>\$ 39,705,458</u>	<u>\$ 171,738</u>

NOTE 17 - SUBSEQUENT EVENTS

On July 21, 2015 the District issued \$7,915,000 of 2015 Refunding Bonds. The proceeds from the bonds were used to advance refund the outstanding 2007 General Obligation Bonds, Measure Z. The 2015 Refunding Bonds are comprised of Current Interest Bonds, bearing interest from 2.0-5.00% and are scheduled to mature through June, 2032. As a result of the advance refunding, the District will reduce its total debt service requirements by \$1,421,354, which will result in an economic gain (difference between the present value of debt service payments on the old debt and new debt) of \$1,091,815.

On July 22, 2015 the District issued \$21,885,000 2015 Refunding Bonds. The proceeds from the bonds were used to advance refund the outstanding 2007 General Obligation Refunding Bonds, and 2007 General Obligation Bonds, Measure Y. The 2015 Refunding Bonds are comprised of Current Interest Bonds, bearing interest from 2.0-5.0% and are scheduled to mature through August, 2032. As a result of the advance refunding, the District will reduce its total debt service requirements by \$2,818,208, which will result in an economic gain (difference between the present value of debt service payments on the old debt and new debt) of \$2,460,576.

Management has evaluated subsequent events through November 30, 2015, the date on which the financial statements were available to be issued.

REQUIRED SUPPLEMENTARY INFORMATION SECTION

	BudgetedAmounts				Variance with FinalBudget- Positive (Negative)
	Original	Final	ActualAmounts (GAAPBasis)		
REVENUES					
Local Control Funding FormulaSources:					
State Apportionments	\$ 84,889,893	\$ 84,249,842	\$ 84,012,914	\$	(236,928)
Local Sources	18,433,325	19,227,301	19,598,688		371,387
Total Local Control Funding FormulaSources	103,323,218	103,477,143	103,611,602		134,459
Federal Revenue	6,106,877	7,077,903	6,331,590		(746,313)
Other State Revenue	3,421,188	4,326,713	7,742,228		3,415,515
Other Local Revenue	11,380,060	12,794,419	12,894,027		99,608
Total Revenues	124,231,343	127,676,178	130,579,447		2,903,269
EXPENDITURES					
CertificatedSalaries	58,368,539	60,947,293	60,537,146		410,147
ClassifiedSalaries	19,778,387	20,921,129	20,760,755		160,374
EmployeeBenefits	18,482,180	20,133,184	22,052,709		(1,919,525)
Books and Supplies	6,361,357	12,622,729	6,128,770		6,493,959
Services and Other					
Operating Expenditures	9,117,379	10,529,726	8,725,377		1,804,349
Capital Outlay	4,772,118	8,799,489	2,866,411		5,933,078
Other Outgo	4,637,238	4,428,976	3,421,529		1,007,447
TotalExpenditures	121,517,198	138,382,526	124,492,697		13,889,829
Excess of Revenues Over (Under) Expenditures	2,714,145	(10,706,348)	6,086,750		16,793,098
Other Financing Sources (Uses):					
Operating Transfers In	20,000	20,000	21,711		1,711
Operating Transfers Out	(1,000,000)	(1,233,605)	(1,233,605)		
Total Other Financing Sources (Uses)	(980,000)	(1,213,605)	(1,211,894)		1,711
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	1,734,145	(11,919,953)	4,874,856		16,794,809
Fund Balances - July1, 2014	18,885,874	28,623,832	28,623,832		0
Fund Balances - June30, 2015	\$ 20,620,019	\$ 16,703,879	\$ 33,498,688	\$	16,794,809

Schedule of Funding Progress

Fiscal Year Ended	Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Unfunded Actuarial Accrued Liability (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
6/30/13	February 1, 2013	\$ 0	\$ 15,058,857	\$ 15,058,857	0%	\$ 71,036,572	21.20%
6/30/14	February 1, 2013	\$ 0	\$ 15,058,857	\$ 15,058,857	0%	\$ 73,635,378	20.45%
6/30/15	February 1, 2015	\$ 0	\$ 15,987,112	\$ 15,987,112	0%	\$ 78,072,991	20.48%

California State Teachers' Retirement System (CalSTRS)

	<u>2015</u>
District's proportion of the net pension liability	0.1340%
District's proportionate share of the net pension liability	\$ 78,305,580
District's covered-employee payroll	\$ 59,911,984
District's proportionate share of the net pension liability as a percentage of its covered-employee payroll	131%
Plan fiduciary net position as a percentage of the total pension liability	77%

Public Employee Retirement System (CalPERS)

District's proportion of the net pension liability	0.1770%
District's proportionate share of the net pension liability	\$ 20,093,810
District's covered-employee payroll	\$ 17,997,524
District's proportionate share of the net pension liability as a percentage of its covered-employee payroll	112%
Plan fiduciary net position as a percentage of the total pension liability	83%

NOTE 1 - PURPOSE OF SCHEDULES

A. Budgetary Comparison Schedule

The District employs budget control by object codes and by individual appropriation accounts. Budgets are prepared on the modified accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board. The budgets are revised during the year by the Board of Trustees to provide for revised priorities. Expenditures cannot legally exceed appropriations by major object code. The originally adopted and final revised budget for the General Fund is presented as Required Supplementary Information. The basis of budgeting is the same as GAAP.

The excess of expenditures over appropriations in individual governmental funds at June 30, 2015 are as follows:

<u>Fund</u>	<u>Excess Expenditures</u>
Major Governmental Funds:	
General Fund	
Employee Benefits	\$ 1,919,525
Capital Facilities Fund	
Transfers Out	1,711
Non-Major Governmental Funds:	
Child Development Fund	
Certificated Salaries	18,838
Employee Benefits	29,003
Special Reserve Fund for Capital Outlay Projects	
Capital Outlay	1,745

The District did not revise the budget for the STRS pension expense covered by State of California direct payments.

The District incurred unanticipated expenditures for which the budget was not revised.

California State Teachers' Retirement System (CalSTRS)

	2015
Contractually required contribution	\$ 4,942,744
Contributions in relation to the contractually required contribution	<u>4,942,744</u>
Contribution deficiency (excess)	<u>\$ 0</u>
District's covered-employee payroll	<u>\$ 59,911,984</u>
Contributions as a percentage of covered-employee payroll	<u>8.250%</u>

Public Employee Retirement System (CalPERS)

Contractually required contribution	\$ 2,059,277
Contributions in relation to the contractually required contribution	<u>2,059,277</u>
Contribution deficiency (excess)	<u>\$ 0</u>
District's covered-employee payroll	<u>\$ 17,997,524</u>
Contributions as a percentage of covered-employee payroll	<u>11.442%</u>

NOTE 1 - PURPOSE OF SCHEDULES

A. Budgetary Comparison Schedule

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The excess of expenditures over appropriations in individual governmental funds at June 30, 2015 are as follows:

<u>Fund</u>	<u>Excess Expenditures</u>
Major Governmental Funds:	
General Fund	
Employee Benefits	\$ 1,919,525
Capital Facilities Fund	
Transfers Out	1,711
Non-Major Governmental Funds:	
Child Development Fund	
Certificated Salaries	18,838
Employee Benefits	29,003
Special Reserve Fund for Capital Outlay Projects	
Capital Outlay	1,745

The District did not revise the budget for the STRS pension expense covered by State of California direct payments.

The District incurred unanticipated expenditures for which the budget was not revised.

NOTE 1 - PURPOSE OF SCHEDULES (CONCLUDED)

B. Schedule of Other Postemployment Benefits Funding Progress

The Schedule of Funding Progress presents multi-year trend information which compares, over time, the actuarially accrued liability for benefits with the actuarial value of accumulated plan assets.

C. Schedules of the District's Proportionate Share of the Net Pension Liability

These schedules present information on the District's portion of the Net Pension Liability of CalSTRS and the Net Pension Liability of CalPERS in compliance with GASB 68.

These will be 10-year schedules. However, this is the first year of implementation of GASB 68 and the information in these schedules is not required to be presented retroactively. Years will be added to these schedules in future fiscal years until 10 years of information is available.

D. Schedules of the District's Contributions

These schedules provide information about the District's required and actual contributions to CalSTRS and CalPERS during the year.

These will be 10-year schedules. However, this is the first year of implementation of GASB 68 and the information in these schedules is not required to be presented retroactively. Years will be added to these schedules in future fiscal years until 10 years of information is available.

SUPPLEMENTARY INFORMATION SECTION

ORGANIZATION

The Turlock Unified School District was unified on July 1, 2004, and consists of an area comprising approximately 100 square miles. The District operates eight elementary schools, one magnet school, one middle school, one junior high school, two high schools, a continuation high school, an independent study charter school and an adult education school. There were no boundary changes during the year.

GOVERNING BOARD

<u>Name</u>	<u>Office</u>	<u>Term Expires</u>
Frank M. Lima	President	2015
Dr. Harinder Grewal	Clerk	2015
Jennifer Carter	Member	2017
Barney Gordon	Member	2015
Eileen Hamilton	Member	2015
Deborah Martin	Member	2017
Bob Weaver	Member	2017

ADMINISTRATION

Sonny H. Da Marto, Ed. D.
Superintendent

Mike Trainor
Assistant Superintendent of Business Services

Dana Salles Trevethan
Assistant Superintendent of Educational Services

Heidi Lawler
Assistant Superintendent of Human Resources

Ronna Fraser
Interim Assistant Superintendent of Financial Services

	Second Period Report	Annual Report
Regular ADA		
Transitional Kindergarten through Third	4,019	4,016
Fourth through Sixth	2,922	2,924
Seventh and Eighth	1,928	1,922
Ninth through Twelfth	4,280	4,248
Extended Year Special Education		
Transitional Kindergarten through Third	8	8
Fourth through Sixth	4	4
Seventh and Eighth	1	1
Ninth through Twelfth	4	4
ADA Totals	<u>13,166</u>	<u>13,127</u>

eCademy Charter at Crane

	(Revised) Second Period Report	Annual Report
Regular ADA		
Transitional Kindergarten through Third	12	12
Classroom-based ADA for TK through Third	0	0
Fourth through Sixth	11	12
Classroom-based ADA for Fourth through Sixth	0	0
Seventh and Eighth	16	17
Classroom-based ADA for Seventh through Eighth	0	0
Ninth through Twelfth	80	79
Classroom-based ADA for Ninth through Twelfth	0	0
ADA Totals	<u>119</u>	<u>120</u>
Classroom-based ADA Totals	<u>0</u>	<u>0</u>

Average daily attendance is a measurement of the numbers of pupils attending classes of the District and Charter School. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of state funds are made to the school districts. This schedule provides information regarding the attendance of students at various grade levels and in different programs.

Grade Level	201 A M		
Kindergarten	3		
Grade 1	5		
Grade 2	5		
Grade 3	5		
Grade 4	5		
Grade 5	5		
Grade 6	5		
Grade 7	6		
Grade 8	6		
Grade 9	6		
Grade 10	6		
Grade 11	6		
Grade 12	6		

The District has received incentive funding for increasing instructional time as provided by the Incentives for Longer Instructional Day. The District has not met its local control funding formula target.

Districts that participate in Longer Day Incentive Funding or that met or exceed their local control funding formula target, must provide at least the number of instructional minutes specified in Education Code Section 46201(b) or 46207(a), shown as the minutes requirement above.

For the 2014-2015 school year, a school district may reduce up to five days of instruction or equivalent number of minutes without incurring penalties pursuant to Education Code Sections 46201.2(b) and 46207(c).

This schedule is provided to list all charter schools chartered by the District and displays information for each charter school on whether or not the charter school is included in the District audit.

The District sponsored eCademy Charter at Crane and the activities of the charter school are included in the General Fund of the District's financial statements.

The District also sponsored Fusion Charter. The activities of the Fusion Charter School are presented separately and not included in the District's financial statements.

Program Name:	Federal Catalog Number	Pass-Through Entity Identifying Number	Program Expenditures
U.S. Department of Agriculture:			
Passed through the California			
Department of Education (CDE):			
Child Nutrition Cluster:**			
National School Lunch (Sec 4 and Sec 11)	10.555	13523/13524	\$ 3,477,730
School Breakfast Needy	10.553	13526	818,412
Meal Supplements	10.556	13528	61,398
Subtotal Child Nutrition Cluster			<u>4,357,540</u>
Total U.S. Department of Agriculture			4,357,540
US. Department of Education:			
Passed Through California Department of Rehabilitation:			
State Vocational Rehabilitation Services Program	84.126A*	28489	<u>111,593</u>
Passed through CDE:			
Adult Education Cluster:			
Adult Secondary Education	84.002*	13978	155,681
English Literacy & Civics Education	84.002A*	14109	9,000
Adult Basic Education & ESL	84.002A*	14508	219,221
Subtotal Adult Education Cluster			<u>383,902</u>
Special Education Cluster:			
IDEA: Basic Local Assistance, Part B, Section 611	84.027	13379	2,101,442
IDEA: Local Assistance, Part B, Section 611, Private Schools ISPs	84.027	10115	3,013
Subtotal Special Education Cluster			<u>2,104,455</u>
Title II, Improving Teacher Quality Cluster:			
NCLB: Title II, Part A, Teacher Quality	84.367	14341	469,323
NCLB: Title II, Part A, Administrator Training	84.367	14344	3,535
Subtotal Title II, Improving Teacher Quality Cluster			<u>472,858</u>
NCLB: Title I, Part A, Basic Grants Low Income and Neglected	84.010*	14329	2,792,915
NCLB: Title III, Limited English Proficient (LEP) Student Program	84.365	14346	330,752
Vocational Programs- Adult Sec 131 (Carl Perkins Act)	84.048	14894	135,115
Total U.S. Department of Education			<u>6,331,590</u>
U.S. Department of Health and Human Services:			
Passed through Stanislaus County Office of Education:			
Head Start	93.600*	10016	<u>1,203,894</u>
Total U.S. Department of Health and Human Services			<u>1,203,894</u>
Total Federal Programs			<u><u>\$ 11,893,024</u></u>

*Denotes a major program.

**Does not include commodities received, the fair value of these commodities was \$124,588.

	General Fund	Pupil Transportation Fund	Special Reserve Fund for Other Postemployment Benefits	Cafeteria Enterprise Fund
June 30, 2015, Annual Unaudited Actual Financial Report Fund Balance/Net Position	\$ 32,415,526	\$ 195,439	\$ 887,723	\$ 174,221
Adjustments and Reclassifications Increasing (Decreasing) the Fund Balance:				
Restatement of Beginning Net Position as described in Note 16 in Notes to Financial Statements.				(18,709)
Overstatement of 2014-2015 Employee Benefits expense relating to GASB 68 implementation.				463
To conform with GAAP, activity reported separately by the District in certain Special Revenue Funds is reported in the General Fund in these financial statements.	1,083,162	(195,439)	(887,723)	
Net Adjustments and Reclassifications	1,083,162	(195,439)	(887,723)	(18,246)
June 30, 2015, Audited Financial Statement Fund Balance/Net Position	\$ 33,498,688	\$ 0	\$ 0	\$ 155,975

Auditor's Comments

The audited financial statements of all other funds were in agreement with the Unaudited Actual Financial Report for the year ended June 30, 2015.

	Budget 2015-2016	2014-2015	2013-2014	2012-2013
<u>General Fund</u>				
Revenues and Other Financial Sources	\$ 136,461,476	\$ 130,601,158	\$ 117,381,791	\$ 105,519,077
Expenditures	125,688,098	124,492,697	111,188,367	110,100,478
Other Uses and Transfers Out	1,000,000	1,233,605	4,532,688	121,890
Total Outgo	126,688,098	125,726,302	115,721,055	110,222,368
Change in Fund Balance (Deficit)	9,773,378	4,874,856	1,660,736	(4,703,291)
Ending Fund Balance	<u>\$ 26,477,257</u>	<u>\$ 33,498,688</u>	<u>\$ 28,623,832</u>	<u>\$ 26,963,096</u>
Available Reserves	<u>\$ 16,624,810</u>	<u>\$ 14,409,702</u>	<u>\$ 9,056,186</u>	<u>\$ 19,692,178</u>
Reserve for Economic Uncertainties	<u>\$ 6,284,405</u>	<u>\$ 3,678,275</u>	<u>\$ 5,559,418</u>	<u>\$ 5,360,915</u>
Unassigned Fund Balance	<u>\$ 10,340,405</u>	<u>\$ 10,731,427</u>	<u>\$ 3,496,768</u>	<u>\$ 14,331,263</u>
Available Reserves as a Percentage of Total Outgo	13.1%	11.5%	7.8%	17.9%
Total Long-Term Debt	\$ 45,736,861	\$ 48,753,105	\$ 51,336,638	\$ 54,076,354
Average Daily Attendance at P-2	13,506	13,285	13,304	12,996

This schedule discloses the District's financial trends by displaying past years' data along with current year budget information. These financial trend disclosures are used to evaluate the District's ability to continue as a going concern for a reasonable period of time.

Available reserves consist of all unassigned fund balances contained in the General Fund. For a District this size the State recommends available reserves of at least 3 percent of total general fund expenditures, transfers out and other uses (total outgo).

The General Fund Balance has increased by \$1,832,301 over the past three years. The long-term debt has decreased by \$5,323,249 over the past two years.

Average Daily Attendance (ADA) as shown above has increased 289 during the past two years.

The amounts reported as Budget 2015-2016 are presented for additional analysis and have not been audited.

	Child Development Fund	Cafeteria Fund	Bond Interest and Redemption Fund	Special Reserve Fund for Capital Outlay Projects	Mello Roos Fund	Total Non-Major Governmental Funds
ASSETS						
Cash	\$ 53,165	\$ 2,098,922	\$ 2,824,187	\$ 4,586,542	\$ 414,605	\$ 9,977,421
Accounts Receivable	111,520	607,750				719,270
Due From Other Funds	120			1,000,000		1,000,120
Stores Inventory		136,879				136,879
	<hr/>					
Total Assets	<u>\$ 164,805</u>	<u>\$ 2,843,551</u>	<u>\$ 2,824,187</u>	<u>\$ 5,586,542</u>	<u>\$ 414,605</u>	<u>\$ 11,833,690</u>
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts Payable	\$ 111,106	\$ 138,425				\$ 249,531
Unearned Revenue	31,821					31,821
Due to Other Funds	257	32,499				32,756
	<hr/>					
Total Liabilities	<u>143,184</u>	<u>170,924</u>				<u>314,108</u>
Fund Balances:						
Nonspendable		136,879				136,879
Restricted	21,621	2,535,748	\$ 2,824,187		\$ 414,605	5,796,161
Assigned				\$ 5,586,542		5,586,542
	<hr/>					
Total Fund Balances	<u>21,621</u>	<u>2,672,627</u>	<u>2,824,187</u>	<u>5,586,542</u>	<u>414,605</u>	<u>11,519,582</u>
	<hr/>					
Total Liabilities and Fund Balances	<u>\$ 164,805</u>	<u>\$ 2,843,551</u>	<u>\$ 2,824,187</u>	<u>\$ 5,586,542</u>	<u>\$ 414,605</u>	<u>\$ 11,833,690</u>

	Child Development Fund	Cafeteria Fund	Bond Interest and Redemption Fund	Building Fund	Special Reserve Fund for Capital Outlay Projects	Mello Roos Fund	Total Non- Major Governmental Funds
REVENUES							
Federal Revenue	\$ 1,203,894	\$ 4,357,540					\$ 5,561,434
Other State Revenue	709,988	361,092	\$ 52,453				1,123,533
Other Local Revenue	349	1,161,560	4,267,079		\$ 24,533	\$ 107,635	5,561,156
Total Revenues	1,914,231	5,880,192	4,319,532		24,533	107,635	12,246,123
EXPENDITURES							
Certificated Salaries	682,416						682,416
Classified Salaries	618,291	1,901,720					2,520,011
Employee Benefits	415,224	591,569					1,006,793
Books and Supplies	79,022	2,931,110					3,010,132
Services and Other							
Operating Expenditures	57,473	38,318		\$ 6,908			102,699
Capital Outlay		386,431			1,745	408,405	796,581
Debt Service:							
Principal Retirement	21,000		2,490,000				2,511,000
Interest and Fiscal Charges			1,737,339				1,737,339
Other Outgo	24,392	215,665	3,415				243,472
Total Expenditures	1,897,818	6,064,813	4,230,754	6,908	1,745	408,405	12,610,443
Excess of Revenues Over (Under) Expenditures	16,413	(184,621)	88,778	(6,908)	22,788	(300,770)	(364,320)
Other Financing Sources (Uses):							
Operating Transfers In					1,000,000		1,000,000
Operating Transfers Out					(4,600,000)		(4,600,000)
Total Other Financing Sources (Uses)	0	0	0	0	(3,600,000)	0	(3,600,000)
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	16,413	(184,621)	88,778	(6,908)	(3,577,212)	(300,770)	(3,964,320)
Fund Balances - July 1, 2014	5,208	2,857,248	2,735,409	6,908	9,163,754	715,375	15,483,902
Fund Balances - June 30, 2015	\$ 21,621	\$ 2,672,627	\$ 2,824,187	\$ 0	\$ 5,586,542	\$ 414,605	\$ 11,519,582

SchoolName	Balance July01,2014	Additions	Deductions	Balance June30,2015
ASSETS				
Cash				
Brown Elementary	\$ 999	\$ 9,357	\$ 9,189	\$ 1,167
Crowell Elementary	424	2,805	2,399	830
Crowell Elementary (#2)	-	100	-	100
Cunningham Elementary	4,718	8,134	7,440	5,412
Earl Elementary	15,625	25,697	35,633	5,689
Julien Elementary	2,298	14,122	14,988	1,432
Medeiros Elementary	7,096	2,765	72	9,789
Osborn Two-Way Immersion Academy	5,757	7,274	12,590	441
Wakefield Elementary	7,490	13,143	12,322	8,311
Walnut Elementary	12,384	52,147	55,195	9,336
Dutcher Middle School	39,879	158,595	159,677	38,797
Turlock Junior High School	51,836	158,414	159,482	50,768
Turlock High School	622,999	1,102,799	1,104,631	621,167
Pitman High School	111,669	943,838	908,326	147,181
Pitman High School Revolving	4,608	21,592	22,956	3,244
eCademy Charter at Crane	609	1,896	1,811	694
Turlock Adult School	2,138	2,804	1,000	3,942
Roselawn High School	2,701	7,736	6,763	3,674
Total Cash	<u>\$ 893,230</u>	<u>\$ 2,533,218</u>	<u>\$ 2,514,474</u>	<u>\$ 911,974</u>
LIABILITIES				
Due to Student Groups	<u>\$ 893,230</u>	<u>\$ 2,533,218</u>	<u>\$ 2,514,474</u>	<u>\$ 911,974</u>

NOTE 1 - PURPOSE OF STATEMENTS AND SCHEDULES

A. Schedule of Average Daily Attendance

Average daily attendance is a measurement of the number of pupils attending classes of the District. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of state funds are made to school districts. This schedule provides information regarding the attendance of students at various grade levels and in different programs.

B. Schedule of Instructional Time

This schedule presents information on the amount of instructional time and number of days offered by the District and whether the District complied with the provisions of Education Code Sections 46201 through 46208. The District has received incentive funding for increasing instructional time as provided by the Incentives for Longer Instructional Day, and has not met its local control funding formula target.

C. Schedule of Charter Schools

This schedule is provided to list all charter schools chartered by the District and displays information for each charter school as to whether or not the charter school is included in the District audit.

D. Schedule of Expenditures of Federal Awards

The accompanying schedule of expenditures of Federal awards includes the Federal grant activity of the District and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with requirements of the United States Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

E. Reconciliation of Unaudited Actual Financial Report with Audited Financial Statements

This schedule provides the information necessary to reconcile the fund balances of all funds and the total liabilities balance of the general long-term debt account group as reported on the Unaudited Actual Financial Report to the audited financial statements.

F. Schedule of Financial Trends and Analysis

This schedule is presented to improve the evaluation and reporting of the going concern status of the District.

G. Combining Statements and Individual Fund Schedules

Combining statements and individual fund schedules are presented for purposes of additional analysis, and are not a required part of the District's basic financial statements. These statements and schedules present more detailed information about the financial position and financial activities of the District's individual funds.

OTHER INDEPENDENT AUDITOR'S REPORTS SECTION

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

Governing Board
Turlock Unified School District
Turlock, California

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of Turlock Unified School District, as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise Turlock Unified School District's basic financial statements and have issued our report thereon dated November 30, 2015.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Turlock Unified School District's, internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Turlock Unified School District's internal control. Accordingly, we do not express an opinion on the effectiveness of Turlock Unified School District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Turlock Unified School District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



GOODELL, PORTER, SANCHEZ & BRIGHT, LLP
Certified Public Accountants

November 30, 2015

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON
INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

Governing Board
Turlock Unified School District
Turlock, California

Report on Compliance for Each Major Federal Program

We have audited Turlock Unified School District's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Turlock Unified School District's major federal programs for the year ended June 30, 2015. Turlock Unified School District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Turlock Unified School District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Turlock Unified School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Turlock Unified School District's compliance.

Opinion on Each Major Federal Program

In our opinion, Turlock Unified School District, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2015.

Report on Internal Control Over Compliance

Management of Turlock Unified School District, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Turlock Unified School District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Turlock Unified School District's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in the internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses may exist that have not been identified.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2015-001 to be a significant deficiency.

Turlock Unified School District's response to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. Turlock Unified School District's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.



GOODELL, PORTER, SANCHEZ & BRIGHT, LLP
Certified Public Accountants

November 30, 2015

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH STATE LAWS AND REGULATIONS

Governing Board
Turlock Unified School District
Turlock, California

We have audited Turlock Unified School District's compliance with the types of compliance requirements described in the *2014-2015 Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting* that could have a direct and material effect on each of Turlock Unified School District's State government programs as noted below for the year ended June 30, 2015.

Management's Responsibility

Management is responsible for compliance with the requirements of State laws and regulations.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance with State laws and regulations of Turlock Unified School District's State government programs based on our audit of the types of compliance requirements referred to below. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *2014-2015 Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on the applicable State laws and regulations listed below occurred. An audit includes examining, on a test basis, evidence about Turlock Unified School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion. However, our audit does not provide a legal determination of Turlock Unified School District's compliance with those requirements.

In connection with the audit referred to above, we selected and tested transactions and records to determine the District's compliance with the state laws and regulations applicable to the following items:

<u>Description</u>	<u>Procedures Performed</u>
Local Education Agencies Other Than Charter Schools:	
Attendance	Yes
Teacher Certification and Mis-assignments	Yes
Kindergarten Continuance	Yes
Independent Study	No (see next page)
Continuation Education	Yes
Instructional Time	Yes
Instructional Materials	Yes
Ratio of Administrative Employees to Teachers	Yes
Classroom Teacher Salaries	Yes
Early Retirement Incentive	Not Applicable
GANN Limit Calculation	Not Applicable
School Accountability Report Card	Not Applicable

<u>Description</u>	<u>Procedures Performed</u>
Juvenile Court Schools	Not Applicable
Middle or Early College High Schools	Not Applicable
K-3 Grade Span Adjustment	Yes
Transportation Maintenance of Effort	Yes
Regional Occupational Centers or Programs Maintenance of Effort	Yes
Adult Education Maintenance of Effort	Yes
School Districts, County Office of Education and Charter Schools:	
California Clean Energy Jobs Act	No (see below)
After School Education and Safety Program:	
General Requirements	Not Applicable
After School	Not Applicable
Before School	Not Applicable
Proper Expenditure of Education Protection Account Funds	Yes
Common Core Implementation Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Charter Schools:	
Attendance	Yes
Mode of Instruction	Not Applicable
Non Classroom-Based Instruction/Independent Study	Yes
Determination of Funding for Non Classroom-Based Instruction	Yes
Annual Instructional Minutes - Classroom Based	Not Applicable
Charter School Facility Grant Program	Not Applicable

Procedures were not performed for Independent Study attendance because the average daily attendance generated by the program was below the level required for testing.

Partial procedures were performed for California Clean Energy Jobs Act because the District is in the preliminary phase and has only incurred planning expenditures.

Opinion on Each State Government Program

In our opinion, Turlock Unified School District, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its State government programs for the year ended June 30, 2015.

Purpose of this Report

The purpose of this report on compliance is solely to describe the scope of our testing of compliance and the results of that testing based on the requirements of the 2014-2015 *Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting* published by the Education Audit Appeals Panel. Accordingly, this report is not suitable for any other purpose.



GOODELL, PORTER, SANCHEZ & BRIGHT, LLP
Certified Public Accountants

November 30, 2015

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

Material weakness(es) identified? ☐ Yes ☒ No

Significant deficiency(ies) identified that are not considered to be material weakness? ☒ Yes ☐ None reported

Noncompliance material to financial statements noted? ☐ Yes ☒ No

Federal Awards

Internal control over financial reporting:

Material weakness(es) identified? ☐ Yes ☒ No

Significant deficiency(ies) identified that are not considered to be material weakness? ☐ Yes ☒ None reported

Type of auditor's report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with Section 510 (a) of OMB Circular A-133 ☐ Yes ☒ No

Identification of major programs

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
84.126A	State Vocational Rehabilitation Services Program
84.002, 84.002A	Adult Education Cluster
84.010	NCLB: Title I, Part A, Basic Grants Low Income and Neglected
93.600	Head Start

Dollar threshold used to distinguish between Type A and Type B programs: \$ 356,791

Auditee qualified as low-risk auditee? ☒ Yes ☐ No

State Awards

Internal control over state programs:

Material weakness(es) identified? ☐ Yes ☒ No

Significant deficiency(ies) identified that are not considered to be material weakness? ☐ Yes ☒ None reported

Type of auditor's report issued on compliance for state programs: Unqualified

Section II - Financial Statements Findings

No matters are reported.

Section III - Federal Award Findings and Questioned Costs

2015 – 001 – EXCESS FUND BALANCE IN THE CAFETERIA FUND - 60000

Criteria: Federal Regulation 7 CFR Part 210 specifies that a cafeteria fund's cash on hand at any given time, less its unpaid bills (net cash resources), cannot exceed three months' average expenditures for the child nutrition programs.

Statement of Condition: The District is holding net cash resources in its cafeteria fund in excess of three months' average expenditures and the District has not submitted a spending plan to the California Department of Education's Field Services Unit (FSU).

Questioned Costs: The District's net cash resources exceeded three month's average expenditures by \$444,294 and \$1,270,536 at June 30, 2015 and 2014 respectively as calculated below:

<u>Fiscal Year</u>	<u>Net Cash Resources*</u>	<u>Total Expenditures</u>	<u>Monthly Average</u>	<u>Three Months' Average</u>	<u>Excess</u>
2014/15	\$1,960,497	\$6,064,813	\$505,401	\$1,516,203	\$444,294
2013/14	\$2,703,106	\$5,730,281	\$477,523	\$1,432,570	\$1,270,536

* Net cash resources is defined as cash on hand less cash payable

Cause: The District has been looking into a new Central Kitchen and has experienced a reduction in revenue and increased expenses for quality food so had not yet submitted a spending plan.

Effect or Potential Effect: According to USDA guidance, if a District has a surplus of cash resources of over three months' operating expenditures, the CDE can require the District to reduce its meal prices, improve food quality, make other improvements to the food program, and/or reduce the District's reimbursement. However the CDE would prefer to have the District reduce their excess/surplus funds by implementing a spending plan.

Recommendation: We recommend the District formulate and submit a spending plan.

District Response: The District anticipates relocating our Central Kitchen within the school year. The excess balance in the Cafeteria Fund will be used to equip the new kitchen facility. The Director of Child Nutrition is currently working on an alternate plan should relocation be delayed. It should be noted that the effective efforts to improve food quality have reduced the fund balance over the last year.

Section IV - State Award Findings and Questioned Costs

No matters are reported.

There were no findings or recommendations considered reportable conditions determined as a result of the audit of Turlock Unified School District for the year ended June 30, 2014.

YEAR: 2016-17 Induction - *In Goal 1, bullet 1 of the 16-17 L CAP, the district has set aside Title II funds for Induction ththrough the 18-19 school year.

		Gen Ed
Current year allocation		467,000
Projected number of students		
Amount per student		
Base budget allocation		467,000
Supplemental allocations		
Carryover:		0
TOTAL ALLOCATION		467,000
ACCOUNT LINE ITEM		
1100	Teachers	
1112	Other Stipends	54,000
	CLAD Stipends	
1170	Teacher Extra Duty	
1180	Substitutes	47,520
1200	Support Services (Counseling)	
1212	Counseling Stipend	
1300	Admin/Categorical AP	110,000
1900	Curriculum Work	
1912	Curriculum Stipend	
SUB - TOTALS		211,520
1000		
2100	Paraprofessionals <4 hours/day	
	Paraprofessionals PERS	
2170	Extra Hours - Para	
2180	Substitutes - Para	
	Support Serv. (Health, Library, Custodial)	
2200		
2270	Extra hours - Support Services	
2280	Substitutes - Support Services	
2400	Clerical Salaries +4 hours/day	8,074
	Clerical Salaries -4 hours/day	

\$1,200 x 45 mentors

6 days for 66 candidates and mentors x \$120/day

Coordinator of Professional Development & Induction

15% of our office secretary's salary. She is split amongst three programs.

2470	Extra Hours Clerical	
2480	Substitutes - Clerical	
SUB - TOTALS		8,074
2000		
<i>Automatically Calculates Benefits</i>		
SUB - TOTALS		38,548
3000		
4100	Textbooks	
4200	Other Books	20,000
4300	Materials and Supplies	1,000
4400	Non-Capitalized Equipment \$500-\$4999/item	
4403	Technology Equipment \$500-\$4999/item	
SUB - TOTALS		21,000
4000		
5200	Travel & Conference	
5300	Dues & Memberships	
5600	Equip Maintenance Contracts	
5670	Rents/Leases	
5710	Duplicating	200
5714	Field Trips	
5751	Cafeteria Charges (Mtg. Refreshments)	250
5100/5800	Services Contracts & Professional Svc's	
5903	Telephone	
5908	Postage	
SUB - TOTALS		450
5000		

This is a projection for *Non-Freaked Out Guide to Teaching the Common C 2.0*

This is a projection for file folders and other materials we may need.

This is a projection. Right now we do not know if we will need it.

This is to be able to provide snacks to participants during our meetings: \$2.

6400	New Equipment--Instruction >\$5000/item	
6500	Replacement Equipment >\$5000/item	
SUB - TOTALS		0
TOTAL EXPENDITURES		279,592
Balance (should be 0)		187,408

GOAL:	1. Provide a guaranteed and viable curriculum using effective instructional practices and a multi-tiered system of supports, from highly qualified teachers who have the necessary resources to implement CCSS successfully.		Related State and/or Local Priorities: 1 <u>X</u> 2 <u>X</u> 3 4 5 6 7 <u>X</u> 8__ COE only: 9 10__ Local: Local Educational Agency Plan; TUSD Strategic Plan; TUSD Technology Plan
Identified Need:	<ul style="list-style-type: none"> ➤ Site equity in instructional minutes ➤ Reduced course conflicts in Master Schedules ➤ Implementation of Best Practices on a daily basis ➤ Increased opportunities, including transportation, to engage in programs that provide enrichment & college-readiness (AP, STEM, Immersion, GATE, etc) <i>(community input)</i> ➤ Timely PD & collaboration time to review student achievement data & develop rigorous lessons aligned to CCSS ➤ Increased access to Technology for students & staff ➤ CCSS-aligned instructional materials ➤ Increased math & technology support for students during & outside the regular school day <i>(community input)</i> ➤ Staff input for relevant & timely professional development 		
Goal Applies to:	Schools: All		
	Applicable Pupil Subgroups: All		
LCAP Year 1: 2016-17			
Expected Annual Measurable Outcomes:	<ul style="list-style-type: none"> ✓ Appropriate assignment of 100% staff ✓ Instructional materials provided to 100% students ✓ Instructional Strolls focused on <i>TUSD's 8 Essentials of Instruction</i> to increase by 10% at site & district level, including a 5% & above increase in those averaging DEVELOPING ✓ PD made available to all staff ✓ All courses & programs accessible to students ✓ Consistent reviews, pilots, & adoptions: ELA (2017); ELD (2016); Science, Social Studies (2017+); Math reviewed in 2014 ✓ All classrooms equipped with a minimum of a teacher work station, projector, & document camera ✓ All sites equipped with the necessary technology for successful SBAC completion annually <p>*(See Attached Addendum of related data)</p>		

Actions/Services	Scope of Service	Pupils to be served within identified scope of service	Budgeted Expenditures
<ul style="list-style-type: none"> Attract & retain highly qualified & professional staff members: <ul style="list-style-type: none"> ✓ TUSD Teacher Induction Program, including coordinator, clerical, & SCOE registration fees; including administration. (\$467,000) ✓ Early recruitment of staff, utilizing local educator fairs. ✓ PAR (Peer Assistance Review) (\$50,000) 	District-wide TK-12	<u>X</u> ALL OR: ___ Low Income pupils English Learners ___ Foster Youth Redesignated fluent English proficient ___ Other Subgroups: _____	\$467,000 <i>Title II</i> \$50,000 <i>Supplemental/ Concentrated: District</i>
<ul style="list-style-type: none"> Maintain & expand a TUSD Multi-Tiered System of Supports (MTSS, formerly RTI) focused on inclusion, rotation, or both, in ELA/ELD & mathematics to meet the needs of every student: <ul style="list-style-type: none"> ✓ District Online Math Programs (\$250,000) ✓ Site Math Intervention (\$108,000) TJHS-.33; DMS-.33; THS-.40; PHS-.40 FTE increase ✓ School-Hour Interventions: PHS's embedded intervention program--\$30,000 (software, PD, collaboration, Chromebook Cart) 	District-wide TK-12 DMS, TJHS, PHS, THS PHS	<u>X</u> ALL OR: ___ Low Income pupils English Learners ___ Foster Youth Redesignated fluent English proficient ___ Other Subgroups: _____	\$388,000 <i>Supplemental/ Concentrated: District</i>
<ul style="list-style-type: none"> Provide EL students with appropriate, standards-based English Language Development instruction until re-designation (daily inclusion ELD instruction): <ul style="list-style-type: none"> ✓ District 3 ELD Instructional Coaches (\$335,000), Director of Curriculum & Instruction (\$162,000), & Coordinator of ELs (\$106,500). ✓ THS Newcomer ELD Academy & PHS EL Support Periods (\$73,700): THS-.60; PHS-.40 FTE increase ✓ SDAIE College-Prep Courses, with ELs strategically grouped (no cost) 	District-wide TK-12 PHS, THS 7-12	<u>__</u> ALL OR: ___ Low Income pupils <u>X</u> English Learners ___ Foster Youth <u>X</u> Redesignated fluent English proficient ___ Other Subgroups: _____	\$335,000 <i>Title III</i> \$180,200 <i>Supplemental/ Concentrated: District</i> \$162,000 <i>Base: District</i>

<ul style="list-style-type: none"> Support expansion of Dual Immersion & middle school model at Dutcher Middle School: <ul style="list-style-type: none"> ✓ Campus Supervisor Coordinator ✓ Health Technician ✓ Dean of Student Position 	DMS	<u>X ALL</u> OR: Low Income pupils English Learners Foster Youth Redesignated fluent English proficient Other Subgroups: _____	\$193,600 <i>Supplemental/ Concentrated: District</i>
<ul style="list-style-type: none"> Provide additional 1.0 FTE for PE Teacher at DMS to support physical education program & accommodate visual/performing arts' focus. 	DMS	<u>X ALL</u> OR: Low Income pupils English Learners Foster Youth Redesignated fluent English proficient Other Subgroups: _____	\$73,700 <i>Base: District</i>
LCAP Year 2: 2017-18			
Expected Annual Measurable Outcomes:	<ul style="list-style-type: none"> ✓ Appropriate assignment of 100% staff ✓ Instructional materials provided to 100% students ✓ Instructional Strolls focused on TUSD's 8 Essentials of Instruction to increase by 10% at site & district level, including a 5% & above increase in those averaging DEVELOPING ✓ PD made available to all staff ✓ All courses & programs accessible to students ✓ Consistent reviews, pilots, & adoptions following timeline: ELA (2017); ELD (2016); Math (2014); Science, Social Studies (2017+) ✓ All classrooms equipped with a minimum of a teacher work station, projector, & document camera ✓ All sites equipped with the necessary technology for successful SBAC completion annually <p>*(See Attached Addendum of related data)</p>		
Actions/Services	Scope of Service	Pupils to be served within identified scope of service	Budgeted Expenditures
<ul style="list-style-type: none"> Attract & retain highly qualified & professional staff members: <ul style="list-style-type: none"> ✓ TUSD Teacher Induction Program, including coordinator, clerical, & SCOE registration fees; including administration. (\$467,000) ✓ Early recruitment of staff, utilizing local educator fairs. ✓ PAR (Peer Assistance Review) (\$50,000) 	District-wide TK-12	<u>X ALL</u> OR: Low Income pupils English Learners Foster Youth Redesignated fluent English proficient Other Subgroups: _____	\$467,000 <i>Title II</i> \$50,000 <i>Supplemental/ Concentrated: District</i>

LCAP Year 3: 2018-19

<p>Expected Annual Measurable Outcomes:</p>	<ul style="list-style-type: none"> ✓ Appropriate assignment of 100% staff ✓ Instructional materials provided to 100% students ✓ Instructional Strolls focused on <i>TUSD's 8 Essentials of Instruction</i> to increase by 10% at site & district level, including a 5% & above increase in those averaging DEVELOPING ✓ PD made available to all staff ✓ All courses & programs accessible to students ✓ Consistent reviews, pilots, & adoptions following timeline: ELA (2017); ELD (2016); Math (2014); Science, Social Studies (2017+) ✓ All classrooms equipped with a minimum of a teacher work station, projector, & document camera ✓ All sites equipped with the necessary technology for successful SBAC completion annually <p>*(See Attached Addendum of related data)</p>		
Actions/Services	Scope of Service	Pupils to be served within identified scope of service	Budgeted Expenditures
<ul style="list-style-type: none"> • Attract & retain highly qualified & professional staff members: <ul style="list-style-type: none"> ✓ TUSD Teacher Induction Program, including coordinator, clerical, & SCOE registration fees; including administration. (\$467,000) ✓ Early recruitment of staff, utilizing local educator fairs ✓ PAR (Peer Assistance Review) (\$50,000) 	<p>District-wide TK-12</p>	<p><u>X ALL</u></p> <hr/> <p>OR:</p> <p><u>Low Income pupils</u> <u>English Learners</u></p> <p><u>Foster Youth</u> <u>Redesignated fluent English proficient</u></p> <p><u>Other Subgroups:</u> _____</p>	<p>\$467,000 <i>Title II</i></p> <p>\$50,000 <i>Supplemental/ Concentrated: District</i></p>
<ul style="list-style-type: none"> • Maintain & expand a TUSD Multi-Tiered System of Supports focused on inclusion, rotation, or both, in ELA/ELD & mathematics to meet the needs of every student: <ul style="list-style-type: none"> ✓ District Online Math Programs (\$250,000) ✓ Site Math Intervention (\$108,000) TJHS-.33; DMS-.33; THS-.40; PHS-.40 FTE increase ✓ School-Hour Interventions: PHS's embedded intervention program--\$30,000 (software, PD, collaboration, Chromebook Cart) 	<p>District-wide TK-12</p> <p>DMS, TJHS, PHS, THS</p> <p>PHS</p>	<p><u>X ALL</u></p> <hr/> <p>OR:</p> <p><u>Low Income pupils</u> <u>English Learners</u></p> <p><u>Foster Youth</u> <u>Redesignated fluent English proficient</u></p> <p><u>Other Subgroups:</u> _____</p>	<p>\$388,000 <i>Supplemental/ Concentrated: District</i></p>

LCAP Year 3: 2018-19

<p>Expected Annual Measurable Outcomes:</p>	<ul style="list-style-type: none"> ✓ Appropriate assignment of 100% staff ✓ Instructional materials provided to 100% students ✓ Instructional Strolls focused on <i>TUSD's 8 Essentials of Instruction</i> to increase by 10% at site & district level, including a 5% & above increase in those averaging DEVELOPING ✓ PD made available to all staff ✓ All courses & programs accessible to students ✓ Consistent reviews, pilots, & adoptions following timeline: ELA (2017); ELD (2016); Math (2014); Science, Social Studies (2017+) ✓ All classrooms equipped with a minimum of a teacher work station, projector, & document camera ✓ All sites equipped with the necessary technology for successful SBAC completion annually <p>*(See Attached Addendum of related data)</p>		
Actions/Services	Scope of Service	Pupils to be served within identified scope of service	Budgeted Expenditures
<ul style="list-style-type: none"> • Attract & retain highly qualified & professional staff members: <ul style="list-style-type: none"> ✓ TUSD Teacher Induction Program, including coordinator, clerical, & SCOE registration fees; including administration. (\$467,000) ✓ Early recruitment of staff, utilizing local educator fairs ✓ PAR (Peer Assistance Review) (\$50,000) 	District-wide TK-12	<u><input checked="" type="checkbox"/> ALL</u> OR: ___ Low Income pupils English Learners ___ Foster Youth Redesignated fluent English proficient ___ Other Subgroups: _____	<p>\$467,000 <i>Title II</i></p> <p>\$50,000 <i>Supplemental/ Concentrated: District</i></p>
<ul style="list-style-type: none"> • Maintain & expand a TUSD Multi-Tiered System of Supports focused on inclusion, rotation, or both, in ELA/ELD & mathematics to meet the needs of every student: <ul style="list-style-type: none"> ✓ District Online Math Programs (\$250,000) ✓ Site Math Intervention (\$108,000) TJHS-.33; DMS-.33; THS-.40; PHS-.40 FTE increase ✓ School-Hour Interventions: PHS's embedded intervention program--\$30,000 (software, PD, collaboration, Chromebook Cart) 	District-wide TK-12 DMS, TJHS, PHS, THS PHS	<u><input checked="" type="checkbox"/> ALL</u> OR: ___ Low Income pupils English Learners ___ Foster Youth Redesignated fluent English proficient ___ Other Subgroups: _____	<p>\$388,000 <i>Supplemental/ Concentrated: District</i></p>

GOAL:	1. Provide a guaranteed and viable curriculum using daily effective instruction, including opportunities for a broad course of study, interventions, and enrichment by highly qualified teachers to ensure each student, and all sub-groups, demonstrate success with Common Core.		Related State and/or Local Priorities: 1 <u>X</u> 2 <u>X</u> 3 4 5 6 7 <u>X</u> 8__ COE only: 9 10__ Local: Local Educational Agency Plan; TUSD Strategic Plan; TUSD Technology Plan	
Identified Need:	➤ Sites need equity in instructional minutes. ➤ Master schedules need reduced course conflicts. ➤ Effective instruction needs to be implemented on a daily basis. ➤ Students need more opportunities to engage in programs that provide enrichment & college-readiness (AP, STEM, Immersion, GATE, etc). <i>(community input)</i>			
Goal Applies to:	Schools: All			
	Applicable Pupil Subgroups:		All	
LCAP Year 1: 2015-16				
Expected Annual Measurable Outcomes:	✓ Appropriate assignment of 100% staff. ✓ Instructional materials provided to 100% students. ✓ Instructional Strolls focused on <i>TUSD's 8 Essentials of Instruction</i> to increase by 10% at site & district level, including a 5% & above increase in those averaging DEVELOPING. ✓ PD made available to 100% of staff. ✓ All appropriate courses & programs accessible to students. *(See Attached Addendum of related data)			
Actions/Services	Scope of Service	Pupils to be served within identified scope of service	Budgeted Expenditures	
• Attract & retain highly qualified & professional staff members: ✓ TUSD Teacher Induction Program, including coordinator, clerical, & SCOE registration fees; including administration. (\$372,000) ✓ Early recruitment of staff, utilizing local educator fairs.	District-wide TK-12	<u>X</u> ALL OR: —Low Income pupils English Learners _Foster Youth Redesignated fluent English proficient _Other Subgroups: _____	\$372,000/ Title II	

Happy summer to all! I hope this email finds you well and relaxing somewhere. As you know, Turlock Unified School District is in the process of applying for its own induction program for our new teachers. This is a long process and part of it involves inviting stakeholders to comment to the Commission on Teacher Credentialing. Below you will find the Commission's wording and a link to the Commission. You may have to copy and paste the link in your browser.

[Turlock Unified School District](#) is seeking initial institutional approval by the California Commission on Teacher Credentialing. This approval would allow [Turlock Unified School District](#) to sponsor educator preparation programs in California. Interested parties are invited to submit comments to the Commission at input@ctc.ca.gov. Please note that comments must address substantive matters related to the quality of professional education programs offered, and should specify the party's relationship to the institution (i.e., graduate, present or former faculty member, employer of graduates). All identifying information will remain confidential.

Denise Duwell

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TUSD 18-Month Working Timeline

Program/Task: TUSD Induction Program

Name of Council Members: Denise Duewell, Kea Willett, Dr. Elmano Costa, Crystal Villanueva, Jason Maggard, Alex Prasad, Margaret Osmer, Robert Ruiz, Danielle Azevedo, and Sue Bonander

Sept. 2014-July, 2015			
Responsible	Deliverable	Actions	Timeline
Josie Ban Alaniz Evelyn Webb	Draft Documents	Drafted Common Standards 1-9.	September 2014 – February 2014
Induction Committee (Support Providers)	Draft Documents	Began draft of Program Standards.	March/April 2015
HR	Coordinator Position	Hired newly created Coordinator of Professional Development and Induction.	July 20, 2015
August, 2015			
Responsible	Deliverable	Actions	Timeline
Denise	Preconditions	Finalized documentation for Preconditions.	August 14, 2015
Kea, Denise	Induction Advisory Council Members	Established the 2015/16 TUSD Induction Council.	August 17, 2015
Kea, Denise	Induction Program submission intent	The California Commission on Teacher Credentialing placed a temporary moratorium on Induction Program submissions.	August 21, 2015
Denise	Common Standards	Gathered documentation for Common Standards.	August 24, 2015
Kea and Denise	Induction Advisory Council Meeting	Met to organize and discuss the plan to submit the TUSD Induction application, the timeline of activities, and future meeting dates.	August 31, 2015
September, 2015			
Responsible	Deliverable	Actions	Timeline
Denise	Common Standards	Finalized initial documentation.	September 18, 2015
Denise	Draft Program Standards	Gathered initial documents for Program Standards.	September 21, 2015
Induction Advisory Council	Monthly Meeting.	Reviewed and discussed documents and timeline. Discussed support of district interns.	September 22, 2015
October, 2015			
Responsible	Deliverable	Actions	Timeline
Denise	Common Standards*	Answer questions on 2014 Common Standards Addendum	October 5, 2015
Denise	Board Meeting and Community Engagement	Update board on progress.	October 6, 2015
Denise	Program Standards	*Finalize Program Standards.	October 12, 2015
Induction Advisory Council	Monthly Meeting	Review and discuss documents and timeline, including information regarding our process for supporting interns.	October 13, 2015
Denise and Support Providers (SPs)	Program Standards	Review all documentation.	October 30, 2015

****Note: Tentative release of draft for revised Common and Program Standards Oct./Nov.**

November, 2015

Responsible	Deliverable	Actions	Timeline
Kea and Denise	Updated Standards	** Compare current TUSD application to new guidelines - if available- and revise as needed.	TBD
Denise	Updated Evidence	Add any extra documentation or evidence needed after comparison.	TBD

December, 2015

Responsible	Deliverable	Actions	Timeline
Induction Advisory Council	Monthly Meeting	Discuss and review current and proposed program as well as updates to TUSD support for interns.	December 1, 2015
Kea	TUSD Application	*Submit TUSD Induction Application to CTC.	TBD

***Please note: The State has placed a moratorium on Induction Program submissions, so this will not be done until at least spring 2016.**

January, 2016

Responsible	Deliverable	Actions	Timeline
Induction Advisory Council	Monthly Meeting	Discuss and review current and proposed program as well as updates to TUSD support for interns.	TBD
Denise	Board Meeting and Community Engagement	Update board on progress.	TBD

February, 2016

Responsible	Deliverable	Actions	Timeline
Induction Advisory Council	Monthly Meeting	Discuss and review current and proposed program as well as updates to TUSD support for interns.	TBD

March, 2016

Responsible	Deliverable	Actions	Timeline
Induction Advisory Council	Monthly Meeting	Discuss and review current and proposed program.	TBD

April, 2016

Responsible	Deliverable	Actions	Timeline
Induction Advisory Council	Monthly Meeting	Discuss and review current and proposed program.	TBD
Denise	Board Meeting and Community Engagement	Update board on progress.	TBD

May, 2016

Responsible	Deliverable	Actions	Timeline
Induction Advisory Council	Monthly Meeting	Discuss and review current and proposed program.	TBD

June, 2016

Responsible	Deliverable	Actions	Timeline
Induction Advisory Council	Monthly Meeting	Discuss and review current and proposed program.	TBD
Denise	Board Meeting and Community Engagement	Update board on progress.	TBD

July, 2016

Responsible	Deliverable	Actions	Timeline
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August, 2016			
Responsible	Deliverable	Actions	Timeline
Denise	SP Meeting	Hold first TUSD Induction training for Support Providers (SPs).	August 1, 2016
Denise	Orientation Kick Off	Hold first TUSD Induction meeting for Participating Teachers (PTs).	August 4, 2016
September, 2016			
Responsible	Deliverable	Actions	Timeline
October, 2016			
Responsible	Deliverable	Actions	Timeline
November, 2016			
Responsible	Deliverable	Actions	Timeline
December, 2016			
Responsible	Deliverable	Actions	Timeline